

YES TO LIFE LTD

England & Wales · Charity number 1112812

Details

Other names	Y2L
Status	Registered
Legal form	Charitable company
Company number	05495576
Registered	2006-01-24
Register	View on the Charity Commission register

Contact

Address	71-75 Shelton Street Covent Garden London WC2H 9JQ
Phone	02032220587
Email	miquel.leon@yestolife.org.uk
Website	http://yestolife.org.uk

Activities

Objects: (1) THE RELIEF AND SUPPORT OF PERSONS SUFFERING FROM CANCER, AND THEIR CARERS:1. DEVELOP INTEGRATED WEB SERVICES TO:(A) PROVIDE AN ACCESSIBLE, INDEPENDENT OVERVIEW OF ALTERNATIVE TREATMENTS, RESOURCES AND FUNDING(B) COLLECT AND SHARE ALTERNATIVE CANCER TREATMENT RECORDS(C) PROVIDE A FORUM FOR THE EXCHANGE OF EXPERIENCE AND KNOWLEDGE OF ALTERNATIVE TREATMENTS(D) ENABLE CONNECTION WITH OTHER PERSONS WHO ARE, OR HAVE BEEN IN SIMILAR CIRCUMSTANCES2. RAISE AND DISTRIBUTE FUNDS TO DIRECTLY SUPPORT THE PROVISION OF ALTERNATIVE TREATMENTS FOR CANCER AND TERMINAL ILLNESS IN THE UNITED KINGDOM(2) THE ADVANCEMENT OF PUBLIC EDUCATION IN NEW APPROACHES TO THE PREVENTION, DIAGNOSIS AND TREATMENT OF CANCER, IN PARTICULAR BASED ON AN INTEGRATED APPROACH:1. RAISE PUBLIC AWARENESS OF ALTERNATIVE TREATMENTS AND ASSIST IN MAKING THEM MORE GENERALLY AVAILABLE.2. PROMOTE IMPROVED CO-OPERATION BETWEEN THE NHS AND ALTERNATIVE PRACTITIONERS, AND THEREBY DEVELOP A BROADER, MORE INTEGRATED APPROACH TO CANCER TREATMENT IN THE UK3. PROVIDE NHS DOCTORS, ALTERNATIVE PRACTITIONERS AND OTHER HEALTH PROFESSIONALS WITH ACCESS TO TREATMENT HISTORIES AND SUMMARY STATISTICS REGARDING ALTERNATIVE TREATMENTS.

Activities: Yes to Life empowers people with cancer to make informed decisions about their cancer care options by providing information from experts to guide people through the confusing options for care and lifestyle choices. We offer individual support through our helpline and website, and information through blogs and publications, radio broadcasts, workshops and educational programme.

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£248,590	£279,185	-	-
2024-03-31	£193,872	£183,208	-	-
2023-03-31	£110,832	£189,162	-	-
2022-03-31	£347,976	£228,631	-	-
2021-03-31	£159,429	£184,794	-	-

Trustees

Name	Role	Appointed
ROBIN MICHAEL KIRKPATRICK DALY	Chair	
Adrian Taylor		2024-01-16
April Ozlem Moss		2023-04-24
Dominic Brierley		2021-06-07
Lisa Morris		2024-09-27
Sheryl Anne Rylance		2024-10-21

YES TO LIFE LTD

England & Wales - Charity number 1112812

Accounts

Company registration number: 05495576
Charity registration number: 1112812

**YES TO LIFE LTD
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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Yes To Life Ltd
Company No. 05495576
Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

The Charity is governed by a Memorandum and Articles of Association. The main objectives of the Charity are:

1. The relief and support of people who have cancer and their carers through our Help Line and other services and providing high quality information with easy access.
2. Raising awareness of integrative medicine and to assist wherever possible in making it more generally available.
3. Through our education programme, bringing together well researched information and speakers to keep the public, health officials and people who work in the integrative and lifestyle arena advised of latest developments in the options for cancer treatment in the UK and overseas.
4. Through our Wellbeing Workshops, bringing together people with cancer and companies/practitioners who can provide useful information and practical help across a range of activities.
5. Through our Wigwam Support Groups enable mutually supportive interaction between beneficiaries.

Public Benefit

The Charity undertook the following activities to further its objectives and aims for the public benefit:

- Providing vital information to cancer patients through our helpline
- Obtaining discounts on the cost of supplies and services for our beneficiaries
- Maintaining a programme of Helpline Operator training to support high standards of service and add new trainees to the existing team.
- Continuing to develop and train the Yes to Life team.
- Further developing the Wigwam and Wellbeing Workshops across the UK
- Maintaining a programme of high-quality events for the purposes of education.
- Continuing to focus on strong corporate partnerships.
- Collaborative working with other charitable organisations who support the Yes to Life ethos.
- Continue to review revenue producing special projects.
- Being a driving force for change.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and Performance

Main Achievements

Volunteers

The charity has incredible support from our volunteers to support our services like our helpline, our wigwam groups, wellbeing sessions and other volunteers who are involved in activities such as research and events. The Charity had a total of 180 volunteers during the year. All volunteers undergo a training programme which consists of 3 modules spread across a 2-month period. Volunteers have regular contact with their Co-Ordinator and meet as a group during the year.

Achievements and performance

The charity has celebrated 2024 - 2025 as our 20th Anniversary. This has presented an excellent opportunity to raise the profile of both the charity and Integrative Oncology. The celebrations began with a Launch at the House of Commons at which we showcased the achievements of the last two decades, as well as the team members, both past and present, who made them possible. We heard from high-profile supporters Sheila Dillon, Barbara Flynn, Chris Lewis, Prof Karol Sikora, Janey Lee Grace and Dr Penny Kechagioglou exactly why our work is so crucial and so valued. As is the inclusive nature of Yes to Life events, the guests were from a broad spectrum of spaces in Integrative Medicine, bringing in long-established players as well as more recent arrivals, and generating an exciting atmosphere, charged with the potential for positive development in oncology.

The Anniversary has presented many opportunities for celebration in a wide variety of ways, spreading forward into the 2025-6 period. The increased profile it has brought the organisation has prompted others to regularly describe Yes to Life in the media as 'The leading charity in Integrative Oncology' or sometimes even the 'only' one.

As if timed to be a part of the celebrations, 2025 began with the inclusion of the Chair & Founder, Robin Daly, in the New Year's Honours List, with an MBE for services to people with cancer. This was, for the charity, a key moment, marking clearly the transition from rank outsider in oncology 20 years earlier, to recognised contributor to the field today. Along with this, invitations for Robin to speak in the USA have begun to appear, and other awards are on the horizon.

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Yes To Life Ltd
Trustees' Report (continued)
For The Year Ended 31 March 2025

Main Achievements - continued

Within the organisation there has been a further strengthening and focusing of the Board and we count ourselves fortunate to have now a team of hugely committed and skilled board members to oversee our operations and progress.

In addition, we have expanded our range of Advisors. Kerri Summers has continued in her highly valued role as Advisor to the Chair and CEO, while Karen James has been appointed as PR and Brand Advisor, Hanna Spiridonidis as Strategic Advisor, and Jerome Burne plans to step down from his position as longest-standing Trustee to become our Media Advisor. In addition, we have appointed eleven leading specialists from the field of Integrative Oncology as our Lead Advisors in a range of areas, to provide us with authoritative comment and expert opinion and guidance when needed.

Our operations team has been further strengthened by the addition of a part-time Community Fundraising Officer. This appointment has reduced the dependence on our CEO Miquel Leon in regard to fundraising, and allowed for a significant upturn in our community-related activities and support.

Our core services to beneficiaries have not essentially changed, but have all expanded. These include our Helpline, Wigwam support groups, both in-person and online, and a wide variety of Wellbeing Sessions, provided online by expert practitioners.

Our output of media has increased once again. The weekly Yes to Life Show on UK Health Radio celebrated its 10th Anniversary and now attracts well over 600,000 listeners per month. The monthly CANCERTALK podcast - co-hosted by Senior NHS Oncologist Dr Penny Kechagioglou and Robin Daly - has continued into a Series 2, showcasing many distinguished health professionals with an interest in Integrative Oncology. Additionally, a new quarterly podcast - Frontiers in Cancer Care - has resulted from the ongoing collaboration with CancerChoices of California. The podcast is co-hosted by CancerChoices Founder and pioneer of Integrative Oncology, Michael Lerner and Robin Daly, and aims to present leaders in integration who are impacting the field internationally.

The other significant result of the partnership with CancerChoices has been the linking of datasets in our website directories. Each organisation recognised the particular strengths of the other's data and concluded that the 'best of both worlds' could be achieved by cross-linking, thereby significantly improving the user experience of both sites.

And we are pleased to report that the environment for our work has become increasingly supportive, with more mainstream clinicians openly praising our work. Robin Daly was invited to speak to an audience of NHS health workers at the RSM - a 'first' - and the Integrative & Personalised Medicine Show this year had more mainstream clinicians attending than ever. Meanwhile, government policy continues to move towards Lifestyle Medicine, prevention, choice and self-care, all arenas we have worked to promote since 2005.

Financial Review

Financial Position

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. We have been working towards putting aside these reserves throughout the year.

Income for the year amounted to £248,590, an increase of £54,719 from 2024, of which £152,294 was unrestricted and £96,296 was restricted. Expenditure amounted to £279,185, an increase from £183,207 in 2024. Unrestricted funds at 31 March 2025 are £32,432 and Restricted funds are £48,649. The level of free reserves, being total funds, less restricted funds, less fixed assets at 31 March 2025 are £29,244.

We are fortunate to have received significant support this year from a range of charitable sources to make all our activities possible. Significant donors include:

- The National Lottery Community Fund
- The London Irish Vintage Club
- Legacy from Petrina & Ian Booth
- McGovern Brothers Haulage
- MCS Formulas
- Legacy from Penelope Tobin
- Charlotte Bruning
- Elisabeth Sparkes

along with many generous supporters, some of whom prefer to remain anonymous. We are enormously grateful to them all.

Yes To Life Ltd
Trustees' Report (continued)
For The Year Ended 31 March 2025

Future Developments

In the coming year we plan to build on the enormous success of our 20th Anniversary year, which considerably raised the profile of, and support for, the charity. In particular, the launch of our Integrative Oncology Awards scheme to showcase excellent practice in this arena was hugely popular, and will become an annual event. Additionally, the recognition of the work of the Founder in the New Year's Honours has brought with it a range of new opportunities both in the UK and abroad that we expect to build on further.

Structure, Governance and Management

Governing Document

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The liability of each member of the company, in the event of its winding up, is limited to £10.

The directors of the company are also the charity trustees for the purpose of charity law. Under the Articles of the company the Charity is managed by the Board of Directors. One third of the directors retire by rotation in each annual general meeting.

Trustee Selection Methods

If a Trustee retires/resigns from the charity or an experience gap is recognised, the Trustee Board are asked to identify any people they know who might be suitable. In addition to this method, various sites are used for advertising for Trustees.

Reference and Administrative Details

Trustees

Mr Dominic Brierley
John Jeremy Michael Burne
Mrs Clare Cowan (appointed 27/09/2024)
Mr Robin Michael Kirkpatrick Daly
Mrs Nicola Simone Lafayette
Mrs Lisa Morris (appointed 27/09/2024)
Mrs April Ozlem Moss
Mrs Sheryl Anne Rylance (appointed 24/10/2024)
Mrs Hanna Spiridonidis (appointed 27/09/2024)
Ms Fay Sweet
Mr Adrian Howard Taylor
Ms Clare Louise McLusky (resigned 24/08/2024)

Charity Number

1112812

Company Number

05495576

Independent Examiner

Kelly Wilcox Chartered Institute of Management Accountants
Claritas Accountancy Ltd
1 Peach Street
Wokingham
RG40 1XJ

Yes To Life Ltd
Trustees' Report (continued)
For The Year Ended 31 March 2025

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Robin Michael Kirkpatrick Daly

Trustee

05/12/2025

Yes To Life Ltd
Independent Examiner's Report to the Trustees of Yes To Life Ltd
For The Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

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.

Kelly Wilcox Chartered Institute of Management Accountants
05/12/2025
Claritas Accountancy Ltd
1 Peach Street
Wokingham
RG40 1XJ

Yes To Life Ltd
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	75,218	46,532	121,750	137,352
Charitable activities:					
Events		75,626	2,084	77,710	28,729
PFS		-	47,680	47,680	26,456
Other trading activities	4	334	-	334	618
Investments	5	1,116	-	1,116	716
		<u>152,294</u>	<u>96,296</u>	<u>248,590</u>	<u>193,871</u>
EXPENDITURE ON:					
Raising funds	7	(42,800)	(8,952)	(51,752)	(27,789)
Charitable activities:	7				
Charitable activities		(46,784)	(76,946)	(123,730)	(73,081)
Other		(76,449)	(27,254)	(103,703)	(82,337)
		<u>(166,033)</u>	<u>(113,152)</u>	<u>(279,185)</u>	<u>(183,207)</u>
NET (EXPENDITURE)/INCOME		<u>(13,739)</u>	<u>(16,856)</u>	<u>(30,595)</u>	<u>10,664</u>
Transfers between funds	18	15,799	(15,799)	-	-
NET MOVEMENT IN FUNDS		<u>2,060</u>	<u>(32,655)</u>	<u>(30,595)</u>	<u>10,664</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		30,372	81,304	111,676	101,012
TOTAL FUNDS CARRIED FORWARD	18	<u>32,432</u>	<u>48,649</u>	<u>81,081</u>	<u>111,676</u>

The notes on pages 9 to 15 form part of these financial statements.

Yes To Life Ltd
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 31 March 2025

				2024
		Unrestricted	Restricted	Total
	Notes	funds	funds	funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	82,387	54,965	137,352
Charitable activities:				
Events		28,255	474	28,729
PFS		-	26,456	26,456
Other trading activities	4	618	-	618
Investments	5	716	-	716
		<u>111,976</u>	<u>81,895</u>	<u>193,871</u>
EXPENDITURE ON:				
Raising funds	7	(13,979)	(13,810)	(27,789)
Charitable activities:	7			
Charitable activities		(34,929)	(38,152)	(73,081)
Other		(62,518)	(19,819)	(82,337)
		<u>(111,426)</u>	<u>(71,781)</u>	<u>(183,207)</u>
NET INCOME		550	10,114	10,664
Transfers between funds	18	167	(167)	-
NET MOVEMENT IN FUNDS		717	9,947	10,664
RECONCILIATION OF FUNDS:				
Total funds brought forward		29,655	71,357	101,012
TOTAL FUNDS CARRIED FORWARD	18	<u>30,372</u>	<u>81,304</u>	<u>111,676</u>

The notes on pages 9 to 15 form part of these financial statements.

Yes To Life Ltd
Balance Sheet
As At 31 March 2025

				2025	2024
		Unrestricted	Restricted	Total	Total
	Notes	funds	funds	funds	funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	12	3,088	-	3,088	2,884
Investments	13	100	-	100	100
		<u>3,188</u>	<u>-</u>	<u>3,188</u>	<u>2,984</u>
CURRENT ASSETS					
Stocks	14	193	-	193	883
Debtors	15	24,472	-	24,472	34,419
Cash at bank and in hand		33,462	48,649	82,111	85,821
		<u>58,127</u>	<u>48,649</u>	<u>106,776</u>	<u>121,123</u>
Creditors: Amounts Falling Due Within One Year	16	<u>(28,883)</u>	<u>-</u>	<u>(28,883)</u>	<u>(12,431)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>29,244</u>	<u>48,649</u>	<u>77,893</u>	<u>108,692</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>32,432</u>	<u>48,649</u>	<u>81,081</u>	<u>111,676</u>
NET ASSETS		<u>32,432</u>	<u>48,649</u>	<u>81,081</u>	<u>111,676</u>
FUNDS OF THE CHARITY					
Restricted Funds				48,649	81,304
Unrestricted Funds				32,432	30,372
TOTAL FUNDS	18			<u>81,081</u>	<u>111,676</u>

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

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

On behalf of the board

Mr Robin Michael Kirkpatrick Daly

Trustee
05/12/2025

The notes on pages 9 to 15 form part of these financial statements.

Yes To Life Ltd
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

Yes To Life Ltd is a company limited by guarantee, incorporated in England & Wales, registered number 05495576 and registered charity number 1112812. The registered office is .

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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Income is included in the Statement of Financial Activities when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

2.3. Resources Expended

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

2.4. Tangible Fixed Assets and Depreciation

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

Fixtures & Fittings	25% Reducing balance
Computer Equipment	25% Reducing balance

2.5. Investments

2.6. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

2.7. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

Yes To Life Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	57,035	15,729	72,764
Gift aid	16,183	-	16,183
Grants	2,000	30,803	32,803
	<u>75,218</u>	<u>46,532</u>	<u>121,750</u>

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Donations and gifts	70,522	6,675	77,197
Gift aid	11,265	-	11,265
Grants	600	48,290	48,890
	<u>82,387</u>	<u>54,965</u>	<u>137,352</u>

4. Income from Other Trading Activities

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Collaborations	<u>334</u>	<u>618</u>

5. Investment Income

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Bank interest receivable	<u>1,116</u>	<u>716</u>

6. Net Income/(Expenditure)

The net (expenditure)/income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets - owned	881	877
Gain/Loss on disposal of tangible fixed assets	<u>283</u>	<u>-</u>

Yes To Life Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

7. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
Raising funds	45,613	6,139	51,752
Charitable activities	13,982	109,748	123,730
Other	30,364	73,339	103,703
	<u>89,959</u>	<u>189,226</u>	<u>279,185</u>
	2024		
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
Raising funds	27,789	-	27,789
Charitable activities	-	73,081	73,081
Other	27,225	55,112	82,337
	<u>55,014</u>	<u>128,193</u>	<u>183,207</u>

8. Support Costs

	2025			
	Raising funds	Charitable activities	Other	Total
	£	£	£	£
Employee costs	-	65,893	49,955	115,848
General administration	6,139	43,855	22,220	72,214
Depreciation	-	-	1,164	1,164
	<u>6,139</u>	<u>109,748</u>	<u>73,339</u>	<u>189,226</u>
	2024			
		Charitable activities	Other	Total
		£	£	£
Employee costs		44,573	37,582	82,155
General administration		28,508	16,653	45,161
Depreciation		-	877	877
		<u>73,081</u>	<u>55,112</u>	<u>128,193</u>

9. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	<u>2,700</u>	<u>3,519</u>

Yes To Life Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

10. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	105,676	79,655
Social security costs	1,492	-
Other pension costs	1,797	1,010
	<u>108,965</u>	<u>80,665</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. Average Number of Employees

Average number of employees during the year was: 7 (2024:)

12. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 April 2024	219	9,264	9,483
Additions	-	1,368	1,368
Disposals	(219)	(780)	(999)
As at 31 March 2025	<u>-</u>	<u>9,852</u>	<u>9,852</u>
Depreciation			
As at 1 April 2024	219	6,380	6,599
Provided during the period	-	881	881
Disposals	(219)	(497)	(716)
As at 31 March 2025	<u>-</u>	<u>6,764</u>	<u>6,764</u>
Net Book Value			
As at 31 March 2025	<u>-</u>	<u>3,088</u>	<u>3,088</u>
As at 1 April 2024	<u>-</u>	<u>2,884</u>	<u>2,884</u>

13. Investments

	Unlisted
	£
Cost or Valuation	
As at 1 April 2024	100
As at 31 March 2025	<u>100</u>
Provision	
As at 1 April 2024	-
As at 31 March 2025	<u>-</u>
Net Book Value	
As at 31 March 2025	<u>100</u>
As at 1 April 2024	<u>100</u>

Yes To Life Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

14. Stocks

	2025	2024
	£	£
Stock	193	883

15. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	2,950	3,500
Amounts owed by group undertakings	-	5,846
Other debtors	21,522	25,073
	<u>24,472</u>	<u>34,419</u>

16. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	2,843	3,927
Amounts owed to group undertakings	250	-
Taxation and social security	2,134	1,024
Accruals and deferred income	23,656	7,480
	<u>28,883</u>	<u>12,431</u>

17. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £1,797 (2024: £1,010).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

18. Movement in Funds

	As at 1 April 2024	Income	Expenditure	Transfers	As at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	26,526	152,294	(166,033)	15,749	28,536
Designated:					
Winding up funds	3,846	-	-	50	3,896
Total unrestricted funds	<u>30,372</u>	<u>152,294</u>	<u>(166,033)</u>	<u>15,799</u>	<u>32,432</u>

Restricted funds

PFS Funds	14,901	47,680	(37,633)	(15,799)	9,149
Counselling Services	2,166	-	(141)	-	2,025
Helpline Fund	881	-	(881)	-	-
Nutrition Programme	30,765	-	(11,075)	-	19,690
Peer to Peer Fund	12,349	29,941	(29,994)	-	12,296
Wellbeing Fund	2,543	16,014	(15,055)	-	3,502

...CONTINUED

Yes To Life Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

Other	1,389	2,661	(3,179)	-	871
Empowering Lives Volunteer Fund	16,310	-	(15,194)	-	1,116
Total restricted funds	81,304	96,296	(113,152)	(15,799)	48,649
Total funds	111,676	248,590	(279,185)	-	81,081
	As at 1 April 2023	Income	Expenditure	Transfers	As at 31 March 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	15,155	111,976	(111,426)	10,821	26,526
Designated:					
Winding up funds	14,500	-	-	(10,654)	3,846
Total unrestricted funds	29,655	111,976	(111,426)	167	30,372
Restricted funds					
PFS Funds	9,191	26,456	(20,579)	(167)	14,901
Counselling Services	1,536	2,000	(1,370)	-	2,166
Helpline Fund	1,758	-	(877)	-	881
Nutrition Programme	43,406	-	(12,641)	-	30,765
Peer to Peer Fund	-	29,991	(17,642)	-	12,349
Fundraising Fund	10,638	-	(10,638)	-	-
Wellbeing Fund	4,828	3,000	(5,285)	-	2,543
Other	-	2,149	(760)	-	1,389
Empowering Lives Volunteer Fund	-	18,299	(1,989)	-	16,310
Total restricted funds	71,357	81,895	(71,781)	(167)	81,304
Total funds	101,012	193,871	(183,207)	-	111,676

19. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025	2024
£	£

20. Related Party Disclosures

Yes To Life Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

21. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Yes To Life Ltd
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	72,764	77,197
Gift aid	16,183	11,265
Grants	32,803	48,890
	<u>121,750</u>	<u>137,352</u>
Charitable Activities:		
Events		
Income from charitable activities	77,710	28,729
	<u>77,710</u>	<u>28,729</u>
PFS		
Income from charitable activities	47,680	26,456
	<u>47,680</u>	<u>26,456</u>
Other trading activities		
Collaborations	334	618
	<u>334</u>	<u>618</u>
Investments		
Bank interest receivable	1,116	716
	<u>1,116</u>	<u>716</u>
	<u>248,590</u>	<u>193,871</u>
EXPENDITURE ON:		
Raising funds		
Consultancy fees	(32,158)	(14,799)
Computer software, IT consumables and maintenance	(9,697)	(8,587)
Printing, postage and stationery	-	(3,183)
Other direct costs	(3,758)	(1,220)
Publications and other information	(6,139)	-
	<u>(51,752)</u>	<u>(27,789)</u>
Charitable Activities:		
Charitable activities		
Consultancy fees	(10,885)	-
Computer software, IT consumables and maintenance	(3,097)	-
Wages and salaries	(64,937)	(44,573)
Employers pensions - defined contributions scheme	(956)	-
Beneficiary Funding	(42,983)	(22,306)
Counselling	-	(1,370)
Service Costs	(872)	(4,832)
	<u>(123,730)</u>	<u>(73,081)</u>
Other		
Consultancy fees	(30,364)	(27,225)
Wages and salaries	(40,739)	(35,082)
Employers NI	(1,492)	-

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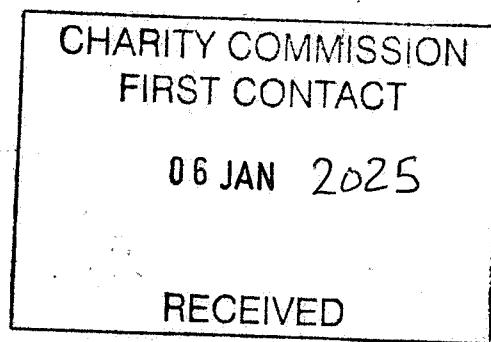
Yes To Life Ltd
Detailed Statement of Financial Activities (including Income and Expenditure Account)
(continued)
For The Year Ended 31 March 2025

Employers pensions - defined contributions scheme	(841)	(1,010)
Staff training	(878)	-
Travel and subsistence expenses	(6,005)	(1,490)
Computer and IT consumables	(8,136)	(7,763)
Insurance	(373)	(348)
Printing, postage and stationery	(706)	(183)
Independent examiner's fees	(2,700)	(3,519)
Legal fees	(3,589)	(1,191)
Publications and other information	(6,222)	(3,257)
Bank charges	(462)	(392)
Sundry	(32)	-
Depreciation of computer equipment	(881)	(877)
Loss on disposal of tangible fixed assets	(283)	-
	(103,703)	(82,337)
	(279,185)	(183,207)
NET (EXPENDITURE)/INCOME	(30,595)	10,664

YES TO LIFE LTD

England & Wales - Charity number 1112812

Accounts



Yes to Life Limited

Charity No. 1112812

Company No. 05495576

Trustees' Report and Unaudited Accounts

31 March 2024

Yes to Life Limited
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Yes to Life Limited
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and Administrative Details

Company No. 05495576

Charity No. 1112812

Registered Office

71-75 Shelton Street
Covent Garden
London
WC2H 9JQ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

Adrian Taylor	(Appointed 16 January 2024)
April Moss	
Clare McLusky	
Dominic Brierly	
Fay Sweet	
John Burne	
Nicola Lafayette	(Appointed 10 January 2024)
Robin Daly	

Accountants

Claritas Accountancy Limited
1 Peach Street
Wokingham
RG40 1XJ

Bankers

Natwest plc
11 Upper Street
The Angel
London
WC2H 9JQ

Objectives and Activities

The Charity is governed by a Memorandum and Articles of Association. The main objectives of the Charity are:

1. The relief and support of people who have cancer and their carers through our Help Line; with direct funding; and providing high quality information with easy access.
2. Raising public awareness of integrative medicine and to assist wherever possible in making it more generally available.
3. Through our education programme, bringing together well researched information and speakers to keep the public, health officials and people who work in the complementary and alternative arena advised of latest developments in the options for cancer treatment in the UK and overseas.

Yes to Life Limited

Trustees Annual Report

4. Through our Wellbeing Workshops, bringing together people with cancer and companies/practitioners who can provide useful information and practical help across a range of activities.

5. Through our Wigwam Support Groups enable mutually supportive interaction between beneficiaries.

The Charity undertook the following activities to further its objectives and aims for the public benefit:

- Providing vital information to cancer patients through our help line
- Obtaining discounts from the cost of supplies and services for our beneficiaries
- Maintaining a programme of Helpline Operator training to support high standards of service and add new trainees to the existing programme
- Continuing to develop and train the Yes to Life team
- Further developing the Wigwam and Wellbeing Workshops accross the UK
- Maintaining a programme of high quality events for the purposes of education
- Continuing to focus on strong corporate partnerships
- Collaborative working with other charitable organisations who support the Yes to Life ethos
- Continue to review revenue producing special projects
- Being a driving force for change

The trustees have paid due regard to guidance issued by the charity commission in deciding what activities the charity should undertake.

Volunteers

The Charity's Helpline is staffed by volunteers and other volunteers are involved in activities such as research and events. The Charity had a total of 52 volunteers during the year. Each Helpline volunteer was responsible for calls on a day of the week allocated to them based on their availability. All helpline volunteers undergo a training programme which consists of 3 modules spread across a 2 month period. Volunteers have regular contact with the Helpline Coordinator, the Financial Controller and the Executive Director and meet as a group during the year.

Achievements and performance

This past year has been marked by a strengthening of our team and of our alliances. This has resulted from careful strategic planning, supported by ongoing monitoring and evaluation. Working closely with specialist advisors, we have recruited new Trustees, each with a specific remit, building towards our ideal Board. Following on from last year's appointments, we now have a dedicated Community Fundraiser and an Online Community Engagement Manager (overseen by our Marketing Trustee) in addition to our core administrative team. This has enabled us to significantly increase our community engagement, both in terms of delivering information and gaining support.

In the wider healthcare environment, the acceptance of the model of integrative care has continued to grow, aided by our own initiatives such as the ongoing CANTALK podcast series – co-hosted by Senior NHS Oncologist Dr Penny Kechagioglou and Yes to Life Chairman Robin Daly, and aimed at healthcare professionals – and our Horizons professional development e-learning platform. Progressive Communications, our partner for the important Your Life & Cancer events during lockdown, have impacted the integrative healthcare space substantially since covid with the launch of the Integrative & Personalised Medicine Congress, a large scale international event. This is an important development that is catalysing change and driving the move towards integration. We expect further collaborations with Progressive Communications in the coming years.

Our base of support and collaboration amongst healthcare-related businesses and healthcare providers has continued to grow as the sector gains more visibility, and notably we now receive more support from key figures within the NHS than ever before, signaling the growing appreciation of the importance of lifestyle interventions in cancer care. Our growing band of loyal business partners is helping us provide our beneficiaries with the highest quality events at extremely accessible rates, as well as discounted therapies for those in need.

Outside of our core offering of support through our Helpline service, we have maintained and continued to grow our focus on group support. The proven benefits of group work have really come to the fore in recent years and we find there is a consistent appetite for beneficiaries to meet in a range of scenarios. Our offering currently includes an Integrative Medicine Book Club, a 'Deeper Connection' group to share the difficulties and opportunities of an existential challenge, Mindful Cookery, and much more.

Yes to Life Limited

Trustees Annual Report

Our initiative last year to present a new theory of cancer has carried through to a research project, managed by a working group of scientists, researchers and clinicians (New Directions in Cancer Research or NDCR), with the aim of starting to directly test the validity of the theory. Not only is this potentially of significant benefit to patients, but it has also added to the weight of the organisation in its role of patient advocacy, pushing into new regions in a way that no other organisation in the UK is.

In terms of our flagship public events, the opportunities presented by the online platform and the skills we developed during lockdown for working online have led us to opt for running a 'pair' of annual conferences under one title: an online event capitalising on the ability to showcase speakers from around the world and delivering to people wherever they are and whatever their state of health, and an in-person event with all the benefits of direct interaction with speakers, delegates, businesses and providers.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. We have been working towards putting aside these reserves throughout the year.

Income for the year amounted to £193,872, an increase of £83,040 from 2023, of which £111,977 was unrestricted and £81,895 was restricted. Expenditure amounted to £183,208, a decrease from £189,162 in 2023. Unrestricted funds at 31 March 2024 are £30,373 and Restricted funds are £81,303. The level of free reserves, being total funds, less restricted funds, less fixed assets at 31 March 2024 are £27,389.

We are fortunate to have received significant support this year from a range of charitable sources to make all our activities possible. Significant donors include:

- The National Lottery Community Fund
- Elisabeth Sparkes
- Sarah Gothard
- Stuart Jennings
- St Joseph's - Ladies Gala Event
- Clare & Torquil McLusky
- Pulse Insurance Ltd

along with many generous supporters, some of whom prefer to remain anonymous. We are enormously grateful to them all.

Plans for future periods

Next year we are planning a range of activities to celebrate our 20th anniversary. This will be an opportunity to bring attention to the services we offer and to show appreciation for our supporter base, whose commitment has brought us this far. Confidence is growing rapidly in the Integrative Oncology movement, and it is hoped this year-long celebration will add to the momentum for change.

Structure, governance and management

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The liability of each member of the company, in the event of its winding up, is limited to £10.

The directors of the company are also the charity trustees for the purpose of charity law. Under the Articles of the company the Charity is managed by the Board of Directors. One third of the directors retire by rotation in each annual general meeting.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of the signature of the financial statements were:

J Burne
D Brierly
R Daly

Yes to Life Limited
Trustees Annual Report

N Layfayette (Appointed 10 January 2024)

C McLusky

A Moss

F Sweet

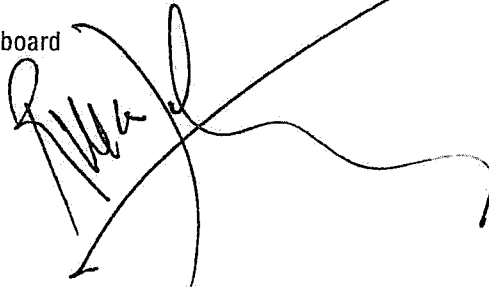
A Taylor (Appointed 16 January 2024)

If a Trustee retires/resigns from the charity or an experience gap is recognised, the Trustee Board are asked to identify any people they know who might be suitable. In addition to this method, various sites are used for advertising for Trustees. These have included Pilotlight, Institute of Fundraising, NVCO and the Small Charities Coalition.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A handwritten signature in black ink, appearing to be 'Robin Daly', written over a horizontal line.

Robin Daly

Trustee

31 October 2024

Yes to Life Limited

Independent Examiners Report

Independent Examiner's Report to the trustees of Yes to Life Limited

I report to the charity trustees on my examination of the financial statements of Yes to Life Limited for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

Kelly Wilcox Chartered Institute of Management Accountants
Claritas Accountancy Limited
1 Peach Street
Wokingham

RG40 1XJ
31 October 2024

Yes to Life Limited
Statement of Financial Activities
for the year ended 31 March 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	4	82,388	54,965	137,353	77,892
Charitable activities	5	28,255	26,930	55,185	32,080
Other trading activities	6	619	-	619	389
Investments	7	715	-	715	471
Total		111,977	81,895	193,872	110,832
Expenditure on:					
Raising funds	8	13,979	13,810	27,789	27,723
Charitable activities	9	34,929	38,152	73,081	94,088
Other	11	62,518	19,820	82,338	67,351
Total		111,426	71,782	183,208	189,162
Net gains on investments		-	-	-	-
Net income/(expenditure)	12	551	10,113	10,664	(78,330)
Transfers between funds		167	(167)	-	-
Net income/(expenditure) before other gains/(losses)		718	9,946	10,664	(78,330)
Other gains and losses					
Net movement in funds		718	9,946	10,664	(78,330)
Reconciliation of funds:					
Total funds brought forward		29,655	71,357	101,012	179,343
Total funds carried forward		30,373	81,303	111,676	101,013

Yes to Life Limited
Summary Income and Expenditure Account
for the year ended 31 March 2024

	2024	2023
	£	£
Income	193,157	110,361
Interest and investment income	715	471
Gross income for the year	<u>193,872</u>	<u>110,832</u>
Expenditure	182,331	187,983
Depreciation and charges for impairment of fixed assets	877	1,179
Total expenditure for the year	<u>183,208</u>	<u>189,162</u>
Net income/(expenditure) before tax for the year	10,664	(78,330)
Net income /(expenditure)for the year	<u>10,664</u>	<u>(78,330)</u>

Yes to Life Limited

Balance Sheet

at 31 March 2024

Company No. 05495576

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	14	2,884	3,761
Investments	15	100	100
		<u>2,984</u>	<u>3,861</u>
Current assets			
Stocks	16	883	949
Debtors	17	34,419	27,889
Cash at bank and in hand		85,821	83,772
		<u>121,123</u>	<u>112,610</u>
Creditors: Amount falling due within one year	18	(12,431)	(15,458)
Net current assets		108,692	97,152
Total assets less current liabilities		111,676	101,013
Net assets excluding pension asset or liability		111,676	101,013
Total net assets		<u>111,676</u>	<u>101,013</u>
The funds of the charity			
Restricted funds	19		
Restricted income funds		81,303	71,357
		<u>81,303</u>	<u>71,357</u>
Unrestricted funds	19		
General funds		26,527	15,155
Designated funds		3,846	14,500
		<u>30,373</u>	<u>29,655</u>
Reserves	19		
Total funds		<u>111,676</u>	<u>101,012</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

Approved by the board on 31 October 2024

And signed on its behalf by:

Robin Daly
Trustee

31 October 2024

Yes to Life Limited
Statement of Cash flows
for the year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	10,664	(78,330)
Adjustments for:		
Depreciation of property, plant and equipment	877	1,179
Dividends, interest and rents from investments	(715)	(471)
Decrease in stocks	66	680
Increase in trade and other receivables	(6,530)	(8,324)
(Decrease)/Increase in trade and other payables	(667)	1,732
Net cash provided by/(used in) operating activities	<u>3,695</u>	<u>(83,534)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	715	471
Net cash from investing activities	<u>715</u>	<u>471</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	4,410	(83,063)
Cash and cash equivalents at the beginning of the year	83,772	160,918
Cash and cash equivalents at the end of the year	<u>88,182</u>	<u>77,855</u>
Components of cash and cash equivalents		
Cash and bank balances	85,821	83,772
	<u>85,821</u>	<u>83,772</u>

for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Yes to Life Limited
Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computers	25%% Reducing balance
Fixtures & Fittings	25% % Reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

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

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Yes to Life Limited
Notes to the Accounts

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
Income and endowments from:			
Donations and legacies	27,917	49,975	77,892
Charitable activities	12,362	19,718	32,080
Other trading activities	389	-	389
Investments	471	-	471
Total	41,139	69,693	110,832
Expenditure on:			
Raising funds	10,640	17,083	27,723
Charitable activities	19,964	74,124	94,088
Other	42,335	25,016	67,351
Total	72,939	116,223	189,162
Net income	(31,800)	(46,530)	(78,330)
Transfers between funds	731	(731)	-
Net income before other gains/(losses)	(31,069)	(47,261)	(78,330)
Other gains and losses:			
Net movement in funds	(31,069)	(47,261)	(78,330)
Reconciliation of funds:			
Total funds brought forward	60,725	118,618	179,343
Total funds carried forward	29,656	71,357	101,013

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Donations and gifts	70,523	6,675	77,198	43,601
Grants received	600	48,290	48,890	26,500
Gift aid	11,265	-	11,265	7,791
	82,388	54,965	137,353	77,892

Yes to Life Limited
Notes to the Accounts

5 Income from charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Events	28,210	474	28,684	12,059
Personal fundraising scheme	-	26,456	26,456	19,718
Ancillary trading income	45	-	45	303
	<u>28,255</u>	<u>26,930</u>	<u>55,185</u>	<u>32,080</u>

6 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Commission	619	619	389
	<u>619</u>	<u>619</u>	<u>389</u>

7 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Interest receivable	715	715	471
	<u>715</u>	<u>715</u>	<u>471</u>

8 Expenditure on raising funds

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Fundraising trading costs</i>				
Printing, promotion & marketing	1,957	1,819	3,776	9,979
Fundraising event costs	3,439	11,360	14,799	11,158
IT and software	7,984	603	8,587	6,129
Other fundraising costs	599	28	627	457
	<u>13,979</u>	<u>13,810</u>	<u>27,789</u>	<u>27,723</u>

Yes to Life Limited
Notes to the Accounts

9 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Staff Costs	31,193	13,380	44,573	37,327
Beneficiary Funding	-	22,306	22,306	42,400
Counselling Costs	-	1,370	1,370	1,211
Services Costs	3,736	1,096	4,832	13,150
<i>Governance costs</i>				
	<u>34,929</u>	<u>38,152</u>	<u>73,081</u>	<u>94,088</u>

10 Analysis of grants

Activity or programme	Support Costs	Total 2024	Total 2023
	£	£	£
National Lottery Community Fund	48,290	48,290	9,900
Emergence Foundation	-	-	6,600
Edward Gostling Foundation	-	-	10,000
	<u>48,290</u>	<u>48,290</u>	<u>26,500</u>

Activity or programme	Support Costs	Total 2024	Total 2023
	£	£	£
National Lottery Community Fund	48,290	48,290	9,900
Emergence Foundation	-	-	6,600
Edward Gostling Foundation	-	-	10,000
	<u>48,290</u>	<u>48,290</u>	<u>26,500</u>

Yes to Life Limited
Notes to the Accounts

11 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Employee costs	45,468	17,849	63,317	50,508
Motor and travel costs	1,712	(221)	1,491	5,701
Premises costs	348	-	348	386
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	-	877	877	1,179
General administrative costs	10,280	1,315	11,595	5,815
Legal and professional costs	4,710	-	4,710	3,762
	<u>62,518</u>	<u>19,820</u>	<u>82,338</u>	<u>67,351</u>

12 Net income/(expenditure) before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	877	1,179

13 Staff costs

	2024	2023
	£	£
Salaries and wages	63,317	50,508
	<u>63,317</u>	<u>50,508</u>

No employee received emoluments in excess of £60,000.

14 Tangible fixed assets

	Computers	Fixtures & Fittings	Total
	£	£	£
Cost or revaluation			
At 1 April 2023	9,264	219	9,483
At 31 March 2024	<u>9,264</u>	<u>219</u>	<u>9,483</u>
Depreciation and impairment			
At 1 April 2023	5,503	219	5,722
Depreciation charge for the year	877	-	877
At 31 March 2024	<u>6,380</u>	<u>219</u>	<u>6,599</u>
Net book values			
At 31 March 2024	<u>2,884</u>	<u>-</u>	<u>2,884</u>
At 31 March 2023	<u>3,761</u>	<u>-</u>	<u>3,761</u>

15 Investments

	Investment in Subsidiaries £	Total £
Cost or revaluation		
At 1 April 2023	100	100
At 31 March 2024	100	100
Net book values		
At 31 March 2024	100	100
At 31 March 2023	100	100

Investment in Subsidiaries

The company has the following subsidiary undertakings:

Name of company	Country of incorporation (if not UK)	Class of shares held	% age of shares held %	Capital and reserves at end of the relevant year £	Profit/(loss) for the relevant year £
Win-Win Health Intelligence Ltd			100	-	-

16 Stocks

	2024 £	2023 £
Finished goods	883	949
	<u>883</u>	<u>949</u>

17 Debtors

	2024 £	2023 £
Trade debtors	3,500	3,910
Amounts owed by group undertakings	5,846	9,446
Other debtors	9,366	4,624
Prepayments and accrued income	15,707	9,909
	<u>34,419</u>	<u>27,889</u>

18 Creditors:

amounts falling due within one year

	2024 £	2023 £
Trade creditors	3,927	5,130
Other taxes and social security	1,024	488
Accruals	7,480	9,840
	<u>12,431</u>	<u>15,458</u>

Yes to Life Limited
Notes to the Accounts

19 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2024 £
Restricted funds:					
Restricted income funds:					
Personal Fundraising Scheme					
(PFS) Funds	9,191	26,456	(20,579)	(167)	14,901
Counselling Services Fund	1,536	2,000	(1,370)	-	2,166
Helpline Fund	1,758	-	(877)	-	881
Nutrition Support Fund					
(Nutrition Programme)	43,406	-	(12,641)	-	30,765
Peer to Peer Fund	-	29,991	(17,642)	-	12,349
Volunteer Programme Fund	-	18,299	(1,989)	-	16,310
Wellbeing Programme	4,828	3,000	(5,285)	-	2,543
Other funds	10,638	2,149	(11,399)	-	1,388
Total	71,357	81,895	(71,782)	(167)	81,303
Unrestricted funds:					
General funds	15,155	111,977	(111,426)	10,821	26,527
Designated funds:					
Winding up funds	14,500	-	-	(10,654)	3,846
Total	14,500	-	-	(10,654)	3,846
Total funds	101,012	193,872	(183,208)	-	111,676

Purposes and restrictions in relation to the funds:

Restricted funds:

Personal Fundraising Scheme (PFS) Funds	This fund consists of monies raised by patients with restricted means, to support integrative medical requirements and associated costs that can be so problematic for many. Funds revert to unrestricted if the patient does not access them over a period of six months or the patient passes away.
Counselling Services Fund	This fund was established to provide specialist cancer counselling services to beneficiaries with restricted means who we feel would value and benefit from such support. Cancer patients experience very specific needs and challenges associated with many aspects of diagnosis and treatment, not least the existential threat they may face.
Helpline Fund	Our helpline was one of the very first services established by the charity and has remained our core service, providing a direct interface with our beneficiaries, and a channel for signposting them both to our other services and to third party providers. This fund was created to support the administrative functions of the Helpline service.

Yes to Life Limited

Notes to the Accounts

Nutrition Support Fund (Nutrition Programme)	Supported by a generous grant from the Gerson Support Group charity to be dedicated to supporting people with cancer through nutrition, we have developed a programme for nutritional consultations, supplements and organic food. This has involved making arrangements with a group of qualified nutritionists to offer their services at a discounted rate to the charity, thereby offering a choice of practitioners to each beneficiary.
Peer to Peer Fund	We identified the need for a one-to-one peer support from another individual with similar circumstances and interest in integrative care. This lead us to establish the Peer-to-Peer Support Service, and the fund to underpin it.
Volunteer Programme Fund	Volunteering can be a transformative and empowering experience for people with cancer as they work to rebuild their lives. Our new volunteering programme provides individuals with a sense of purpose and meaning. It allows them to contribute to a cause larger than them selves; helping to shift the focus away from their illness and towards positive and meaningful activities. Volunteering can help individuals with cancer connect with others who share similar experiences.
Wellbeing Programme	This project has been made possible thanks to a grant from National Lottery Awards For All. We have been running our online Wellbeing sessions for over three years now since the start of the COVID19 pandemic for people living with cancer. This fund will allow us to further develop this service along with 3 more sessions a week to add to our actual Yoga and and Mindfulness weekly classes.
Other funds	Fundraising Fund, Flourish Magazine and other funds
Designated funds:	
Winding up funds	The transfer from designated funds to unrestricted general funds was made to leave three months' worth of expenditure in case of the charity being wound up.

20 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	2,003	881	2,884
Investments	100	-	100
Net current assets	32,046	76,646	108,692
	<u>34,149</u>	<u>77,527</u>	<u>111,676</u>

21 Reconciliation of net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	83,772	2,049	85,821
	<u>83,772</u>	<u>2,049</u>	<u>85,821</u>
Net debt	<u>83,772</u>	<u>2,049</u>	<u>85,821</u>

22 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

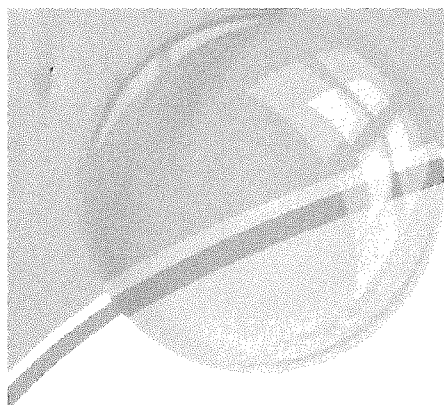
Yes to Life Limited
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Donations and gifts	70,523	6,675	77,198	43,601
Grants received	600	48,290	48,890	26,500
Gift aid	11,265	-	11,265	7,791
	<u>82,388</u>	<u>54,965</u>	<u>137,353</u>	<u>77,892</u>
Charitable activities				
Events	28,210	474	28,684	12,059
Personal fundraising scheme	-	26,456	26,456	19,718
Ancillary trading income	45	-	45	303
	<u>28,255</u>	<u>26,930</u>	<u>55,185</u>	<u>32,080</u>
Other trading activities				
Commission	619	-	619	389
	<u>619</u>	<u>-</u>	<u>619</u>	<u>389</u>
Investments				
Interest receivable	715	-	715	471
	<u>715</u>	<u>-</u>	<u>715</u>	<u>471</u>
Total income and endowments	111,977	81,895	193,872	110,832
Expenditure on:				
Costs of other trading activities				
Printing, promotion & marketing	1,957	1,819	3,776	9,979
Fundraising event costs	3,439	11,360	14,799	11,158
IT and software	7,984	603	8,587	6,129
Other fundraising costs	599	28	627	457
	<u>13,979</u>	<u>13,810</u>	<u>27,789</u>	<u>27,723</u>
Total of expenditure on raising funds	13,979	13,810	27,789	27,723
Charitable activities				
Staff Costs	31,193	13,380	44,573	37,327
Beneficiary Funding	-	22,306	22,306	42,400
Counselling Costs	-	1,370	1,370	1,211
Services Costs	3,736	1,096	4,832	13,150
	<u>34,929</u>	<u>38,152</u>	<u>73,081</u>	<u>94,088</u>
Total of expenditure on charitable activities	34,929	38,152	73,081	94,088
Employee costs				
Salaries/wages	45,468	17,849	63,317	50,508
	<u>45,468</u>	<u>17,849</u>	<u>63,317</u>	<u>50,508</u>
Motor and travel costs				

Yes to Life Limited

Detailed Statement of Financial Activities

Travel and subsistence	1,712	(221)	1,491	5,701
	<u>1,712</u>	<u>(221)</u>	<u>1,491</u>	<u>5,701</u>
Premises costs				
Premises insurances	348	-	348	386
	<u>348</u>	<u>-</u>	<u>348</u>	<u>386</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Computers	-	877	877	1,170
Depreciation of Fixtures & Fittings	-	-	-	9
Bank charges	392	-	392	364
Information and publications	3,150	107	3,257	61
Software, IT support and related costs	6,587	1,176	7,763	5,097
Stationery and printing	151	32	183	293
	<u>10,280</u>	<u>2,192</u>	<u>12,472</u>	<u>6,994</u>
Legal and professional costs				
Audit/Independent examination fees	-	-	-	1,040
Accountancy and bookkeeping	3,519	-	3,519	2,380
Other legal and professional costs	1,191	-	1,191	342
	<u>4,710</u>	<u>-</u>	<u>4,710</u>	<u>3,762</u>
Total of expenditure of other costs	<u>62,518</u>	<u>19,820</u>	<u>82,338</u>	<u>67,351</u>
Total expenditure	<u>111,426</u>	<u>71,782</u>	<u>183,208</u>	<u>189,162</u>
Net gains on investments	-	-	-	-
	<u>551</u>	<u>10,113</u>	<u>10,664</u>	<u>(78,330)</u>
Net income/(expenditure)				
Transfers between funds	167	(167)	-	-
	<u>718</u>	<u>9,946</u>	<u>10,664</u>	<u>(78,330)</u>
Net income/(expenditure) before other gains/(losses)				
Other Gains	-	-	-	-
	<u>718</u>	<u>9,946</u>	<u>10,664</u>	<u>(78,330)</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward	29,655	71,357	101,012	179,343
Total funds carried forward	<u>30,373</u>	<u>81,303</u>	<u>111,676</u>	<u>101,013</u>



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Claritas Accountancy Limited is a company registered in England and Wales (06296593). Registered office: 1 Peach Street Wokingham RG40 1XJ.

YES TO LIFE LTD

England & Wales - Charity number 1112812

Accounts

Charity registration number 1112812

Company registration number 5495576 (England and Wales)

YES TO LIFE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

YES TO LIFE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Burne R Daly C McLusky F Sweet D Brierley A Moss	(Appointed 24 April 2023)
Charity number	1112812	
Company number	5495576	
Registered office	71 - 75 Shelton Street Covent Garden London WC2H 9JQ	
Independent examiner	Charlotte Toemaes BSc FCA Ellacotts LLP Countrywide House 23 West Bar Banbury OX16 3SQ	
Bankers	Natwest plc 11 Upper Street The Angel London N1 0PQ	

YES TO LIFE LIMITED

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YES TO LIFE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Charity is governed by a Memorandum and Articles of Association. The Main objects of the Charity are:

1. The relief and support of people who have cancer and their carers through our Help Line; with direct funding; and providing high quality information with easy access.
2. Raising public awareness of integrative medicine and to assist wherever possible in making it more generally available.
3. Through our education programme, bringing together well researched information and speakers to keep the public, health officials and people who work in the complementary and alternative arena advised of latest developments in the options for cancer treatment in the UK and overseas.
4. Through our Wellbeing Workshops, bringing together people with cancer and companies/practitioners who can provide useful information and practical help across a range of activities.

The Charity undertook the following activities to further its objectives and aims for the public benefit:

- Providing vital information to cancer patients through our help line
- Obtaining discounts from the cost of supplies and services for our beneficiaries
- Maintaining a programme of Helpline Operator training to support high standards of service and add new trainees to the existing team
- Continuing to develop and train the Yes to Life team
- Further developing the Wigwam and Wellbeing Workshops across the UK
- Continuing to focus on developing strong corporate partnerships
- Collaborative working with other charitable organisations who support the Yes to Life ethos
- Continuing to review revenue producing special projects
- Being a driving force for change

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Volunteers

The charity's helpline is staffed by volunteers. During the year 85 volunteers operated the Helpline, each being responsible for calls on a day of the week allocated to them based on their availability. All Helpline volunteers undergo a training programme which consists of 3 modules spread across a 2-month period. Volunteers have regular contact with the Helpline Co-Ordinator: the Financial Controller and the Executive Director and meet as a group during the year.

YES TO LIFE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

This has proved to be another year in which the consolidation of our position at the forefront of new thinking in cancer care amongst a sector of the 'cancer community' has continued, supported by our growing range of direct services to support our target beneficiaries - those with cancer and their carers. The case for Integrative Medicine and generally for health promotion through lifestyle interventions increased dramatically during the pandemic, and so recognition of the importance of our work has seen a commensurate rise. This in turn has led to a move from almost complete reliance on our supporter base for our income, to now include many more traditional sources ie trusts and foundations. Our Executive Director's background in fundraising has also been a crucial element in driving this important change forward.

Wigwam, the initiative that gained so much ground during the pandemic years, has continued to flourish and develop, with a steady increase in the number of groups – both around the country 'in person, and online. This scheme to bring people together to provide mutual support is rapidly proving to be a central aspect of our offering to people with cancer, alongside our established services such as the Helpline and the Educational Programme.

The Peer to Peer mentoring scheme set up last year has become established and has found its place alongside other services such as the Helpline and Wigwam support groups as the ideal resource for a particular group of beneficiaries. Also, our previous efforts to create a greater awareness of the breadth of services we offer has borne fruit, and we have seen an upturn in the number of services beneficiaries are utilising.

During the year, there have been some important additions to our team, in particular, a part-time position managing our social media, arguably the key channel for communication with our beneficiaries. This, especially when combined with the appointment of a part-time fundraiser, has allowed our Executive Director to take a longer perspective on the charity's direction, and – working closely with our newly-appointed strategic advisor – to develop long-term plans, as well as to strengthen and focus the strategic objectives of the organisation.

A notable event during the year was the showcasing of a new theory of cancer in a novel online format. This event broke ground not only in its content, but also in bringing together scientists, clinicians and patient experts in a collaborative forum before an audience of cancer specialists, all of whom had ample opportunity to communicate their 'confidence' in the new material being presented. This initiative has now developed into an ongoing project under the banner of New Directions in Cancer Research.

With the ending of Covid restrictions, we were able to return to 'in person' events, and our regular autumn conference was held in Euston, London. Attendance was a little less than hoped, but we appreciated that there was still considerable hesitancy regarding travel and social interaction amongst our vulnerable beneficiaries. Set against this was the enormous success of the day, which received a ringing endorsement from attendees, both for its pioneering content (we are not aware of any other significant event addressing the material covered) and for its overall quality.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Income for the year amounted to £110,832, a decrease of £237,144 from 2022, of which £41,139 was unrestricted and £69,693 was restricted. Expenditure amounted to £189,162, a decrease from £228,631 in 2022. Unrestricted funds at 31 March 2023 are £29,656 and Restricted funds are £71,357. The level of free reserves, being total funds, less restricted funds, less fixed assets at 31 March 2023 are £25,795.

YES TO LIFE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

We are very thankful to our community of donors and grant giving organisations for their continued support.

The trustee's would like to give specific thanks to our main contributors during the year:

- Gerson Support Group
- Emergence Foundation
- Garfield Weston Foundation
- Artemis Charitable Foundation
- The Edward Gostling Foundation
- National Lottery Community Fund Awards for All

We would also like to thank several private individuals for their generous donations.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

One of the major developments that appeared in direct response to the covid restrictions was the birth and adoption of online events and meetings. Now that we are able to meet in-person once more, these two options are beginning to display their relative merits, and settle into their positions for organisations like ours. And it's apparent they both have a place. While there is a clear hunger for in-person events, for many this is simply not a possibility, due either to their health condition or their location; cost is also an issue. So for 2023 we scheduled a pair of events: an online day conference in June, and an in-person day conference in London in October, both centred around similar subject material, but complementing, rather than duplicating each other. The sharp increase in interest in Lifestyle Medicine that arose during the pandemic has prompted us into making a big push this year to widen the net and reach many more people with cancer who may have no previous experience of looking beyond standard care. As part of this, the material of the events is planned to be highly suited to 'new' beneficiaries. A year on from our first post-pandemic in-person conference, we are working towards a significant increase in attendance in October, and the event will showcase the skills and knowledge of over 20 experts, all of whom are giving their services gratis..

Our groundbreaking presentation of a new theory of cancer in Feb 2023 has provided a platform for an important initiative to assess and test the theory and its capacity to inform more effective treatment. Under the banner New Directions in Cancer Research, four groups of clinicians, scientists and patient experts will be meeting regularly to develop both clinical and laboratory studies.

Our direct support services under the Wigwam and Peer-to-Peer banners have proved to be hugely successful and have continued to go from strength to strength. Our plan for the coming year is to continue this direction and to seek further funding to underpin these developments. These services are enormously appreciated and provide a forum, a home for our beneficiaries, where they can share and be heard by other like-minded people. For many this is a unique and hugely valued experience. We recognised the need for this type of support 15 years ago, but at that time were unable to raise the support we needed to deliver. It's truly heartening to have finally overcome the hurdles and to be delivering and expanding these services.

The value of our work is now much more broadly recognised and appreciated, and with this has come an influx of interest in partnering with the charity to offer courses, classes, workshops and more. This is a trend we will be capitalising on as it enables us to deliver high quality material to beneficiaries at very low, or no cost.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The liability of each member of the company, in the event of its winding up, is limited to £10.

The directors of the company are also the charity trustees for the purpose of charity law. Under the Articles of the company the Charity is managed by the Board of Directors. One third of the directors retire by rotation in each annual general meeting.

YES TO LIFE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Burne

R Daly

C McLusky

F Sweet

D Brierley

A Moss

(Appointed 24 April 2023)

If a Trustee retires/resigns from the charity or an experience gap is recognised, the Trustee Board are asked to identify any people they know who might be suitable. In addition to this method, various sites are used for advertising for Trustees. These have included Pilotlight, Institute of Fundraising, NVCO and the Small Charities Coalition.

The trustees' report was approved by the Board of Trustees.



.....

R Daly

Trustee

Date: 4/12/2023 | 18:00 GMT
.....

YES TO LIFE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YES TO LIFE LIMITED

I report to the trustees on my examination of the financial statements of Yes to Life Limited (the charity) for the year ended 31 March 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 financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Charlotte Toemaes BSc FCA

Ellacotts LLP
Countrywide House
23 West Bar
Banbury
Ox16 3SQ

8/12/2023 | 15:20 GMT
Dated:

YES TO LIFE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	27,917	49,975	77,892	163,782
Charitable activities	4	12,362	19,718	32,080	182,759
Other trading activities	5	389	-	389	1,426
Investments	6	471	-	471	9
Total income		41,139	69,693	110,832	347,976
<u>Expenditure on:</u>					
Raising funds	7	10,640	17,083	27,723	11,733
Charitable activities	8	62,299	99,140	161,439	216,898
Total expenditure		72,939	116,223	189,162	228,631
Net (outgoing)/incoming resources before transfers		(31,800)	(46,530)	(78,330)	119,345
Gross transfers between funds		731	(731)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(31,069)	(47,261)	(78,330)	119,345
Fund balances at 1 April 2022		60,725	118,618	179,343	59,998
Fund balances at 31 March 2023		29,656	71,357	101,013	179,343

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

All income and expenditure derive from continuing activities.

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

YES TO LIFE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	43,024	120,758	163,782
Charitable activities	4	48,957	133,802	182,759
Other trading activities	5	1,426	-	1,426
Investments	6	9	-	9
Total income		<u>93,416</u>	<u>254,560</u>	<u>347,976</u>
<u>Expenditure on:</u>				
Raising funds	7	<u>11,620</u>	<u>113</u>	<u>11,733</u>
Charitable activities	8	<u>74,071</u>	<u>142,827</u>	<u>216,898</u>
Total expenditure		<u>85,691</u>	<u>142,940</u>	<u>228,631</u>
Net (outgoing)/incoming resources before transfers		7,725	111,620	119,345
Gross transfers between funds		<u>10,454</u>	<u>(10,454)</u>	<u>-</u>
Net (expenditure)/income for the year/ Net movement in funds		18,179	101,166	119,345
Fund balances at 1 April 2021		<u>42,546</u>	<u>17,452</u>	<u>59,998</u>
Fund balances at 31 March 2022		<u><u>60,725</u></u>	<u><u>118,618</u></u>	<u><u>179,343</u></u>

YES TO LIFE LIMITED

BALANCE SHEET
AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		3,761		4,940
Investments	14		100		100
			<u>3,861</u>		<u>5,040</u>
Current assets					
Stocks	15	949		1,629	
Debtors	16	27,889		19,565	
Cash at bank and in hand		83,772		160,918	
		<u>112,610</u>		<u>182,112</u>	
Creditors: amounts falling due within one year	17	(15,458)		(7,809)	
Net current assets			<u>97,152</u>		<u>174,303</u>
Total assets less current liabilities			<u>101,013</u>		<u>179,343</u>
Income funds					
Restricted funds	18		71,357		118,618
<u>Unrestricted funds - general</u>					
Designated funds	19	14,500		22,500	
General unrestricted funds		15,156		38,225	
		<u>29,656</u>		<u>60,725</u>	
			<u>101,013</u>		<u>179,343</u>

YES TO LIFE LIMITED
BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

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

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

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

The financial statements were approved by the Trustees on 4/12/2023 | 18:00 GMT


.....
R Daly
Trustee

Company registration number 5495576

YES TO LIFE LIMITED

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

1 Accounting policies

Charity information

Yes to Life Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 71 - 75 Shelton Street, Covent Garden, London, WC2H 9JQ .

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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

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

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that the transfer of economic benefits will be required in settlement and the amount of that obligation can be measured reliably.

Costs of generating funds are recognised as monies directly spent on fundraising activities, primarily that of fundraising events. These are further analysed in the notes to the accounts.

Expenditure on charitable activities are those costs incurred directly on furtherance of the charities charitable objects. This includes staff costs related to the wigwam co-ordinator, financial controller, executive director and helpline co-ordinator. The Financial controller and Executive Directors costs are allocated on a 25:75 split between direct costs and support costs representing time spent covering other roles. The helpline co-ordinators costs are split 1/3 to Helpline Services and 2/3 to Support costs as Administrative Duties.

Each charitable activity also receives a time-weighted share of support and governance costs.

Development costs	4 Years Straight Line
-------------------	-----------------------

1.6 Tangible fixed assets

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

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

Fixtures and fittings	25% Reducing Balance
Computers	25% Reducing Balance

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

1.7 Fixed asset investments

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

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

1.8 Impairment of fixed assets

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

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

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

1.11 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.12 Employee benefits

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

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds general	Restricted funds	Total	Unrestricted funds general	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	20,136	23,465	43,601	25,871	9,370	35,241
Grants Received	-	26,500	26,500	2,500	111,273	113,773
Gift aid	7,781	10	7,791	14,653	115	14,768
	<u>27,917</u>	<u>49,975</u>	<u>77,892</u>	<u>43,024</u>	<u>120,758</u>	<u>163,782</u>
Grants receivable for core activities						
The National Lottery Community Fund	-	9,900	9,900	-	9,000	9,000
Gerson Support Group	-	-	-	-	80,000	80,000
Garfield Weston Foundation	-	-	-	-	7,000	7,000
Emergence Foundation	-	6,600	6,600	-	9,844	9,844
Artemis Charitable Foundation	-	-	-	2,500	-	2,500
The Edward Gostling Foundation	-	10,000	10,000	-	4,900	4,900
Other	-	-	-	-	529	529
	<u>-</u>	<u>26,500</u>	<u>26,500</u>	<u>2,500</u>	<u>111,273</u>	<u>113,773</u>

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Fundraising 2023 £	Fundraising 2022 £
Events	12,059	48,957
Personal fundraising schemes	19,718	130,866
Supplement order schemes	-	2,936
Ancillary trading income	303	-
	<u>32,080</u>	<u>182,759</u>
Analysis by fund		
Unrestricted funds - general	12,362	48,957
Restricted funds	19,718	133,802
	<u>32,080</u>	<u>182,759</u>

5 Other trading activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Management Charges	-	675
Commission	389	751
	<u>389</u>	<u>1,426</u>
Other trading activities	<u>389</u>	<u>1,426</u>

6 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	471	9
	<u>471</u>	<u>9</u>

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Raising funds

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Fundraising and publicity</u>						
Printing, promotion & marketing	957	9,022	9,979	4,442	-	4,442
Fundraising consultancy	3,201	7,957	11,158	-	-	-
IT and software	6,025	104	6,129	6,740	113	6,853
Other fundraising costs	457	-	457	438	-	438
	<u>10,640</u>	<u>17,083</u>	<u>27,723</u>	<u>11,620</u>	<u>113</u>	<u>11,733</u>
	<u>10,640</u>	<u>17,083</u>	<u>27,723</u>	<u>11,620</u>	<u>113</u>	<u>11,733</u>

8 Charitable activities

	Cancer Support and Education 2023 £	Cancer Support and Education 2022 £
Staff costs	37,327	30,520
Beneficiary Funding	42,400	118,811
Counselling costs	1,211	420
Services costs	13,150	11,746
	<u>94,088</u>	<u>161,497</u>
Share of support costs (see note 9)	65,969	54,154
Share of governance costs (see note 9)	1,382	1,247
	<u>161,439</u>	<u>216,898</u>
Analysis by fund		
Unrestricted funds - general	62,299	74,071
Restricted funds	99,140	142,827
	<u>161,439</u>	<u>216,898</u>

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	50,508	-	50,508	39,506	-	39,506
Depreciation	1,179	-	1,179	3,732	-	3,732
Accountancy fees	2,380	-	2,380	2,355	-	2,355
Training, travel and subsistence	5,701	-	5,701	1,469	-	1,469
Software and technology	5,097	-	5,097	5,672	-	5,672
Bank charges	364	-	364	410	-	410
PR and marketing	61	-	61	-	-	-
Office expenses	293	-	293	592	-	592
Insurance	386	-	386	354	-	354
Membership and licences	-	-	-	64	-	64
Independent Examiners fee	-	1,040	1,040	-	945	945
Legal and professional	-	342	342	-	302	302
	<u>65,969</u>	<u>1,382</u>	<u>67,351</u>	<u>54,154</u>	<u>1,247</u>	<u>55,401</u>
Analysed between Charitable activities	<u>65,969</u>	<u>1,382</u>	<u>67,351</u>	<u>54,154</u>	<u>1,247</u>	<u>55,401</u>

Governance costs includes payments to the Independent Examiners of £1,040 (2022 - £945) for Independent Examination fees.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Administration	<u>5</u>	<u>5</u>

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	87,325	69,509
Social security costs	-	119
Other pension costs	510	398
	<u>87,835</u>	<u>70,026</u>

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 April 2022	219	9,264	9,483
At 31 March 2023	<u>219</u>	<u>9,264</u>	<u>9,483</u>
Depreciation and impairment			
At 1 April 2022	210	4,333	4,543
Depreciation charged in the year	9	1,170	1,179
At 31 March 2023	<u>219</u>	<u>5,503</u>	<u>5,722</u>
Carrying amount			
At 31 March 2023	<u>-</u>	<u>3,761</u>	<u>3,761</u>
At 31 March 2022	<u>9</u>	<u>4,931</u>	<u>4,940</u>

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

14 Fixed asset investments

		Other investments
Cost or valuation		
At 1 April 2022 & 31 March 2023		100
Carrying amount		
At 31 March 2023		100
At 31 March 2022		100

	Notes	2023 £	2022 £
Other investments comprise:			
Investments in subsidiaries	22	100	100

15 Stocks

	2023 £	2022 £
Finished goods and goods for resale	949	1,629

16 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	3,910	-
Amounts owed by fellow group undertakings	9,446	10,446
Other debtors	4,624	4,392
Prepayments and accrued income	9,909	4,727
	27,889	19,565

The amounts owed by fellow group undertakings is repayable by Win-Win Health Intelligence Limited on demand and is unsecured.

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

17	Creditors: amounts falling due within one year	2023	2022
		£	£
	Other taxation and social security	488	498
	Trade creditors	5,130	3,388
	Accruals and deferred income	9,840	3,923
		15,458	7,809

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

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

	Movement in funds					Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
PFS Funds	10,868	130,866	(113,223)	(10,567)	17,944	19,803	(28,471)	(85)	9,191
Wigwam Fund	-	13,900	(13,900)	-	-	10,000	(10,000)	-	-
Counselling Services Fund	3,167	-	(420)	-	2,747	-	(1,211)	-	1,536
Helpline Fund	3,417	-	(948)	-	2,469	-	(711)	-	1,758
Website Development Fund	-	360	(473)	113	-	50	(50)	-	-
Supplement Order Funds	-	2,936	(2,936)	-	-	-	-	-	-
Emergency Patient Fund	-	125	(125)	-	-	-	-	-	-
Nutrition Programme	-	80,000	(1,667)	-	78,333	-	(34,927)	-	43,406
Peer-to-Peer Fund	-	26,373	(9,248)	-	17,125	6,600	(23,725)	-	-
Fundraising Fund	-	-	-	-	-	15,000	(4,362)	-	10,638
Cancer Through Another Lens Event	-	-	-	-	-	8,340	(7,694)	(646)	-
Wellbeing Programme	-	-	-	-	-	9,900	(5,072)	-	4,828
	<u>17,452</u>	<u>254,560</u>	<u>(142,940)</u>	<u>(10,454)</u>	<u>118,618</u>	<u>69,693</u>	<u>(116,223)</u>	<u>(731)</u>	<u>71,357</u>

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

(Continued)

Personal Fundraising Scheme (PFS) Funds

This fund consists of monies raised by patients with restricted means, to support integrative medical requirements and associated costs that can be so prohibitive for many. Funds revert to 'unrestricted' if the patient does not access them over a period of six months or if the patient passes away.

Wigwam Fund (Wigwam Support Groups)

A fund set up to support the development of the Wigwam initiative which facilitates mutual support amongst beneficiaries through online and in-person support groups. There is evidence showing that people with cancer who have more support have a greater chance of survival, and these groups have become places where people come together regularly for support and to explore integrative approaches to healing.

Counselling Services Fund

This fund was established to provide specialist cancer counselling services to beneficiaries with restricted means who we feel would value and benefit from such support. Cancer patients experience very specific needs and challenges associated with many aspects of diagnosis and treatment, not least the existential threat they may face.

Helpline Fund

Our Helpline was one of the very first services established by the charity and has remained our core service, providing a direct interface with our beneficiaries, and a channel for signposting them both to our other services and to third party providers. This fund was created to support the administrative functions of the Helpline service.

Website Development Fund

Our website has been a continuously developing resource since the inception of the charity, growing both as a repository of Integrative Oncology resources and as a highly-valued point of reference for the thousands who visit it each month. We view the website as requiring continual investment to increase the scope of information and services on offer, as well as to improve its function and usability, and so set up this fund to support that objective.

Supplement Order Fund

The most common request for support we receive is with the cost of nutritional supplements, which for many on low incomes or benefits are prohibitively expensive. Access to discounts can bring this type of nutritional support within reach of many to whom it would otherwise be inaccessible.

Emergency Patient Fund

Occasionally Yes to Life is faced by a case of exceptional need which falls outside of our normal patient support channels, and for this we established this discretionary fund.

Nutrition Support Fund (Nutrition Programme)

Supported by a generous grant from the Gerson Support Group charity to be dedicated to supporting people with cancer through nutrition, we have developed a programme for nutritional consultations, supplements and organic food. This has involved making arrangements with a group of qualified nutritionist to offer their services at a discounted rate to the charity, thereby offering a choice of practitioners to each beneficiary.

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

(Continued)

Peer-to-Peer Fund

We identified the need for a one-to-one peer support from another individual with similar circumstances and interest in integrative care. This led us to establish the Peer-to-Peer Support Service, and this fund to underpin it.

Fundraising Fund

This fund was made possible thanks to the generosity of private donors who believed in the creation of a National Centre for Integrative Cancer Care. This project has been a long going dream for Yes to Life, and now thanks to these donations, we have a fundraiser in place to make a start on finding the necessary funds and people to support us. With the help of the fundraiser, we are setting our capital project campaign, ready to launch in 2024.

Cancer Through Another Lens Event

This fund was created to support the development and delivery of a highly unusual and complex online event with the title 'Cancer Through Another Lens'. It required a considerable investment of time to develop over a period of 18 months, and resulted in a highly successful presentation and assessment of a new theory of cancer with potential to significantly impact the fields of both prevention and treatment.

Wellbeing Programme

This project has been made possible thanks to a grant from the National Lottery Awards for all. We have been running our online Wellbeing sessions for over two years now since the start of the COVID19 pandemic for people living with cancer. This fund will allow us to further develop this service adding 3 more sessions a week to add to our actual Yoga and Mindfulness weekly classes.

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021 £	Transfers £	Balance at 1 April 2022 £	Transfers £	Balance at 31 March 2023 £
Winding up funds	44,238	(21,738)	22,500	(8,000)	14,500
	<u>44,238</u>	<u>(21,738)</u>	<u>22,500</u>	<u>(8,000)</u>	<u>14,500</u>

The transfer from designated funds to unrestricted general funds was made to leave three months' worth of expenditure in case of the Charity being wound up.

20 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	-	3,761	3,761	-	4,940
Investments	100	-	100	100	100
Current assets/(liabilities)	29,556	67,596	97,152	60,625	113,678
	<u>29,656</u>	<u>71,357</u>	<u>101,013</u>	<u>60,725</u>	<u>118,618</u>

21 Related party transactions

The following amounts were outstanding at the reporting end date:

	Amounts owed by related parties 2023		Amounts owed by related parties 2022	
	Balance £	Net £	Balance £	Net £
Win-Win Health Intelligence Ltd	9,446	9,446	10,446	10,446
	<u>9,446</u>	<u>9,446</u>	<u>10,446</u>	<u>10,446</u>

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

21 Related party transactions (Continued)

Books purchased from Win-Win Health Intelligence Limited totalled £nil for the year (2022: £1,200).

During the year donations from Trustee's totalled £1,908 (2022: £3,143). This included expenses incurred on behalf of the charity by a Trustee who donated the expenses rather than claiming for them, totalling £125 (2022: £nil).

Donations made by family members of Trustees totalled £754 for the year (2022: £9,000).

22 Subsidiaries

These financial statements are separate charity financial statements for Yes to Life Ltd.

Details of the charity's subsidiaries at 31 March 2023 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Win-Win Health Intelligence Ltd	12 Copse Road, Redhill, Surrey, RH1 6NW	Sale of health supplements and books	Ordinary	100.00	

YES TO LIFE LTD

England & Wales - Charity number 1112812

Accounts

Charity registration number 1112812

Company registration number 5495576 (England and Wales)

YES TO LIFE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

YES TO LIFE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Burne R Daly C McLusky F Sweet D Brierley	(Appointed 7 June 2021)
Charity number	1112812	
Company number	5495576	
Registered office	71 - 75 Shelton Street Covent Garden London WC2H 9JQ	
Independent examiner	Charlotte Toemaes BSc FCA Ellacotts LLP Countrywide House 23 West Bar Banbury OX16 3SQ	
Bankers	Natwest plc 11 Upper Street The Angel London N1 0PQ	

YES TO LIFE LIMITED

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YES TO LIFE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Charity is governed by a Memorandum and Articles of Association. The Main objects of the Charity are:

1. The relief and support of people who have cancer and their carers through our Help Line; with direct funding; and providing high quality information with easy access.
2. Raising public awareness of integrative medicine and to assist wherever possible in making it more generally available.
3. Through our education programme, bringing together well researched information and speakers to keep the public, health officials and people who work in the complementary and alternative arena advised of latest developments in the options for cancer treatment in the UK and overseas.
4. Through our Wellbeing Workshops, bringing together people with cancer and companies/practitioners who can provide useful information and practical help across a range of activities.

The Charity undertook the following activities to further its objectives and aims for the public benefit:

- Providing vital information to cancer patients through our help line
- Obtaining discounts from the cost of supplies and services for our beneficiaries
- Maintaining a programme of Helpline Operator training to support high standards of service and add new trainees to the existing team
- Continuing to develop and train the Yes to Life team
- Further developing the Wigwam and Wellbeing Workshops across the UK
- Continuing to focus on developing strong corporate partnerships
- Collaborative working with other charitable organisations who support the Yes to Life ethos
- Continuing to review revenue producing special projects
- Being a driving force for change

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Volunteers

The charity's helpline is staffed by volunteers. During the year 11 volunteers operated the Helpline, each being responsible for calls on a day of the week allocated to them based on their availability. All Helpline volunteers undergo a training programme which consists of 3 modules spread across a 2-month period. Volunteers have regular contact with the Helpline Co-Ordinator, the Financial Controller and the Executive Director and meet as a group during the year.

YES TO LIFE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

2021 - 2022 has built on the recovery of the previous year and led to further consolidation of our position as an organisation, and growth of our reach and services. In combination with our high-profile events, this has led to us being seen as quite a thought leader in Integrative Oncology in the UK, despite our diminutive size in comparison to many other charities in the field.

Staffing levels have been steady, but with some increases in part-time hours. The charity continues to rely heavily on volunteers, and has attracted more to train for the Helpline, as well as to support other services. The Helpline continues to offer a unique opening to those with experience of cancer, an opportunity for them to utilize this to provide support to others.

We have not returned to the Small Grants Scheme we operated before the pandemic, but instead have built our Discount Scheme, formed many new corporate partnerships to enable us to provide support, and through a substantial grant, have opened a Nutrition Scheme providing beneficiaries with nutritional consultations and help with organic food and supplements. This scheme has involved the enrolment of a number of specialist nutritionists, each of whom offers a discounted rate to the charity, providing a choice of practitioner to each beneficiary.

We have also continued to focus on helping beneficiaries to raise funds through our Personal Fundraising Schemes. The raising of the appropriate funds enables our partner organisations to offer a far wider and more comprehensive programme than previously within our Small Grants Scheme.

We launched a new service to support our beneficiaries. Thanks to the support of grants from National Lottery Awards for All, Garfield Weston, Aviva community Fund and Emergence Foundation, our new Peer to Peer Support service launched in January 2022. This service is aimed to support people recently diagnosed with cancer to find one to one support with other peers who have been through the same journey. Through a partnership with MatchingMind, we are delighted to have this service up and running and proving to be one of our biggest successes so far this year.

Our Cancer Support Groups, Wigwam, ran for some time with its own separate website, but during the year, the decision was made to incorporate it back again into our main website, and to strengthen the identity of Wigwam as what it was intended to be from the outset, one of the range of services offered by Yes to Life. Our cancer support groups have increased from 4 to 8 this year and we have delivered 12 Online Forums. The Online Forums have now ended as a result of 'online exhaustion' and the reducing numbers of people willing to attend, now the restrictions from the COVID pandemic are over.

Our latest Survey feedback led us to understand that a substantial proportion of our beneficiaries failed to appreciate the scope of the charity's activities, and often came to us for a single service. So changes were made to address this issue, including the development of a new 'Our Services' page on the website, summarising and providing quick access to all our offerings in one place.

We were pleased to be able to repeat our Your Life & Cancer online conference, again pulling together a world-class line up of speakers and providing an exceptional and highly appreciated quality of resources to delegates. All our other regular events, including our Annual Conference, continued to be delivered online and were well supported.

We have continued to deliver the weekly Yes to Life Show on UK Health Radio to an ever-increasing international audience, and the monthly CANTERTALK podcast, aimed at healthcare professionals, has established a good listenership. Also, with healthcare professionals in mind, we launched a new e-learning platform, Horizons, with a first offering of an 11 module course titled An Introduction to Integrative Oncology for Healthcare Professionals. This low-cost course is proving to be popular and appreciated.

Other developments during the year include increased collaboration with many other organisations in the sector, and an increase in the ranks of Medical Supporters, Corporate Partners and Trust and Foundations who publicly advocate for the charity.

YES TO LIFE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Income for the year amounted to £347,976, an increase of £208,419 from 2021, of which £93,416 was unrestricted and £254,560 was restricted. Expenditure amounted to £228,631, an increase from £141,063 in 2021. Unrestricted funds at 31 March 2022 are £60,725 and Restricted funds are £118,618.

We are very thankful to our community of donors and grant giving organisations for their continued support.

The trustee's would like to give specific thanks to our main contributors during the year:

- Gerson Support Group
- Emergence Foundation
- Garfield Weston Foundation
- Artemis Charitable Foundation
- The Edward Gostling Foundation

We would also like to thank several private individuals for their generous donations.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

With the ending of covid restrictions, Yes to Life has once again embraced face-to-face events, commencing with our first in-person Annual Conference for three years. Although online activity is now here to stay, and we will continue use of this platform as and when it is best suited to the aims of the event, we will also create in-person events for our beneficiaries, as the feedback from our conference testifies to the irreplaceable experience and potential of live events. While there is still a level of hesitancy about mingling and travel amongst our immune-compromised beneficiaries, this we sense is waning.

Another aspect of this 're-balancing' of our services in response to the ending of the pandemic came in response to a waning interest in our once very popular online Wigwam Forums. This prompted us to end the series and refocus our resources on the original Wigwam service, support groups. This is now bearing fruit with new groups forming around the country as well as online.

This is a highly replicable and unique service – unique in its Integrative Medicine focus – that we plan to roll out widely.

We are heartened immensely by the changes in attitude towards Lifestyle Medicine and the promotion of 'wellness' that are amongst the direct results of the experience of the pandemic. The degree of growing acceptance of our mission as 'common sense' is unprecedented, and augurs well for our aims to promote a situation where Integrative Medicine is widely available to all those in the UK with cancer. By staying the course, we now find ourselves positioned as front runners in the move towards integration, a direction that now has substantial public support, and we will be doing all we can to capitalise on that position and 'seize the moment'. In order to do this we are working hard to increase our resources and to become a key player in the dialogue around cancer care, to enable us to influence its direction.

Yes to Life has spent many years actively attempting to build bridges between the very separate worlds of conventional cancer treatments and our NHS, and the vast range of highly skilled Complementary and Lifestyle practitioners who have so much to add to the care of patients. This is now beginning to bear fruit, as witnessed by the growing interest in our work by healthcare professionals. This is an interest that we will nurture in a variety of ways, including via our new Horizons e-learning platform; the key offering on the platform currently is an 11 module course entitled 'An Introduction to Integrative Oncology for Healthcare Professionals'.

YES TO LIFE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The liability of each member of the company, in the event of its winding up, is limited to £10.

The directors of the company are also the charity trustees for the purpose of charity law. Under the Articles of the company the Charity is managed by the Board of Directors. One third of the directors retire by rotation in each annual general meeting.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Burne

R Daly

C McLusky

F Sweet

S De Cesare

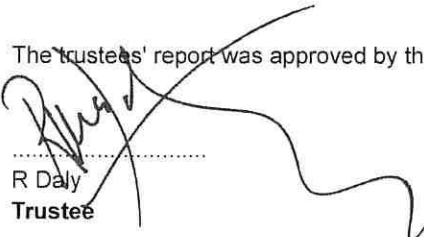
(Resigned 15 August 2021)

D Brierley

(Appointed 7 June 2021)

If a Trustee retires/resigns from the charity or an experience gap is recognised, the Trustee Board are asked to identify any people they know who might be suitable. In addition to this method, various sites are used for advertising for Trustees. These have included Pilotlight, Institute of Fundraising, NVCO and the Small Charities Coalition.

The trustees' report was approved by the Board of Trustees.


.....
R Daly

Trustee

Date: 6.12.22

YES TO LIFE LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YES TO LIFE LIMITED

I report to the trustees on my examination of the financial statements of Yes to Life Limited (the charity) for the year ended 31 March 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 financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Charlotte Toemaes BSc FCA

Ellacotts LLP
Countrywide House
23 West Bar
Banbury
Ox16 3SQ

Dated: 13/12/21.

YES TO LIFE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	3	43,024	120,758	163,782	70,683
Charitable activities	4	48,957	133,802	182,759	67,560
Other trading activities	5	1,426	-	1,426	1,303
Investments	6	9	-	9	11
Total income		<u>93,416</u>	<u>254,560</u>	<u>347,976</u>	<u>139,557</u>
Expenditure on:					
Raising funds	7	<u>11,620</u>	<u>113</u>	<u>11,733</u>	<u>9,230</u>
Charitable activities	8	<u>74,071</u>	<u>142,827</u>	<u>216,898</u>	<u>131,833</u>
Total expenditure		<u>85,691</u>	<u>142,940</u>	<u>228,631</u>	<u>141,063</u>
Net incoming/(outgoing) resources before transfers		7,725	111,620	119,345	(1,506)
Gross transfers between funds		<u>10,454</u>	<u>(10,454)</u>	<u>-</u>	<u>-</u>
Net income/(expenditure) for the year/ Net movement in funds		18,179	101,166	119,345	(1,506)
Fund balances at 1 April 2021		<u>42,546</u>	<u>17,452</u>	<u>59,998</u>	<u>61,504</u>
Fund balances at 31 March 2022		<u><u>60,725</u></u>	<u><u>118,618</u></u>	<u><u>179,343</u></u>	<u><u>59,998</u></u>

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

All income and expenditure derive from continuing activities.

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

YES TO LIFE LIMITED

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

Prior financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Income from:</u>				
Donations and legacies	3	68,588	2,095	70,683
Charitable activities	4	28,933	38,627	67,560
Other trading activities	5	1,303	-	1,303
Investments	6	11	-	11
Total income		<u>98,835</u>	<u>40,722</u>	<u>139,557</u>
<u>Expenditure on:</u>				
Raising funds	7	<u>8,080</u>	<u>1,150</u>	<u>9,230</u>
Charitable activities	8	<u>80,693</u>	<u>51,140</u>	<u>131,833</u>
Total expenditure		<u>88,773</u>	<u>52,290</u>	<u>141,063</u>
Net incoming/(outgoing) resources before transfers		<u>10,062</u>	<u>(11,568)</u>	<u>(1,506)</u>
Net income/(expenditure) for the year/ Net movement in funds		10,062	(11,568)	(1,506)
Fund balances at 1 April 2020		<u>32,484</u>	<u>29,020</u>	<u>61,504</u>
Fund balances at 31 March 2021		<u><u>42,546</u></u>	<u><u>17,452</u></u>	<u><u>59,998</u></u>

YES TO LIFE LIMITED

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Intangible assets	12	-		2,499	
Tangible assets	13	4,940		4,710	
Investments	14	100		100	
			5,040		7,309
Current assets					
Stocks	15	1,629		245	
Debtors	16	19,565		28,372	
Cash at bank and in hand		160,918		33,263	
		182,112		61,880	
Creditors: amounts falling due within one year	17	(7,809)		(9,191)	
Net current assets			174,303		52,689
Total assets less current liabilities			179,343		59,998
Income funds					
Restricted funds	18		118,618		17,452
<u>Unrestricted funds - general</u>					
Designated funds	19	22,500		44,238	
General unrestricted funds		38,225		(1,692)	
			60,725		42,546
			179,343		59,998

YES TO LIFE LIMITED
BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2022

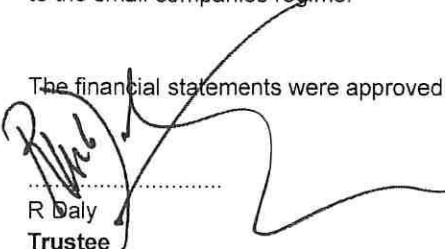
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

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

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

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

The financial statements were approved by the Trustees on 6.12.22


.....
R Daly
Trustee

Company registration number 5495576

YES TO LIFE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Yes to Life Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 71 - 75 Shelton Street, Covent Garden, London, WC2H 9JQ .

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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

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

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that the transfer of economic benefits will be required in settlement and the amount of that obligation can be measured reliably.

Costs of generating funds are recognised as monies directly spent on fundraising activities, primarily that of fundraising events. These are further analysed in the notes to the accounts.

Expenditure on charitable activities are those costs incurred directly on furtherance of the charities charitable objects. This includes staff costs related to the wigwam co-ordinator, financial controller, executive director and helpline co-ordinator. The Financial controller and Executive Directors costs are allocated on a 25:75 split between direct costs and support costs representing time spent covering other roles. The helpline co-ordinators costs are split 1/3 to Helpline Services and 2/3 to Support costs as Administrative Duties.

Each charitable activity also receives a time-weighted share of support and governance costs.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

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

Development costs	4 Years Straight Line
-------------------	-----------------------

1.7 Tangible fixed assets

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

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

Fixtures and fittings	25% Reducing Balance
Computers	25% Reducing Balance

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

1.8 Fixed asset investments

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

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

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.9 Impairment of fixed assets

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

1.10 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.11 Cash and cash equivalents

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

1.12 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.13 Employee benefits

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

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	25,871	9,370	35,241	13,232	1,889	15,121
Legacies receivable	-	-	-	20,001	-	20,001
Grants Received	2,500	111,273	113,773	16,100	-	16,100
Gift aid	14,653	115	14,768	18,657	206	18,863
Donated goods and services	-	-	-	367	-	367
Other	-	-	-	231	-	231
	<u>43,024</u>	<u>120,758</u>	<u>163,782</u>	<u>68,588</u>	<u>2,095</u>	<u>70,683</u>

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

(Continued)

Grants receivable for core activities

The National Lottery Community Fund	-	9,000	9,000	-	-	-
Gerson Support Group	-	80,000	80,000	-	-	-
Garfield Weston Foundation	-	7,000	7,000	-	-	-
Emergence Foundation	-	9,844	9,844	-	-	-
Artemis Charitable Foundation	2,500	-	2,500	-	-	-
Charities Aid Foundation	-	-	-	2,000	-	2,000
Bridge House Estates	-	-	-	9,300	-	9,300
The Edward Gostling Foundation	-	4,900	4,900	4,800	-	4,800
Other	-	529	529	-	-	-
	<u>2,500</u>	<u>111,273</u>	<u>113,773</u>	<u>16,100</u>	<u>-</u>	<u>16,100</u>

4 Charitable activities

	Fundraising 2022 £	Fundraising 2021 £
Events	48,957	28,933
Personal fundraising schemes	130,866	20,753
Supplement order schemes	2,936	17,874
	<u>182,759</u>	<u>67,560</u>
Analysis by fund		
Unrestricted funds - general	48,957	28,933
Restricted funds	133,802	38,627
	<u>182,759</u>	<u>67,560</u>

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Management Charges	675	900
Commission	751	403
Other trading activities	1,426	1,303

6 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	9	11

7 Raising funds

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Fundraising and publicity</u>						
Printing, promotion & marketing	4,442	-	4,442	1,322	120	1,442
IT and software	6,740	113	6,853	-	-	-
Advertising	-	-	-	6,708	1,030	7,738
Other fundraising costs	438	-	438	50	-	50
Fundraising and publicity	11,620	113	11,733	8,080	1,150	9,230
	11,620	113	11,733	8,080	1,150	9,230

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Charitable activities

	Cancer Support and Education 2022 £	Cancer Support and Education 2021 £
Staff costs	30,520	24,309
Beneficiary Funding	118,811	43,417
Counselling costs	420	810
Services costs	11,746	1,912
	<u>161,497</u>	<u>70,448</u>
Share of support costs (see note 9)	54,154	60,275
Share of governance costs (see note 9)	1,247	1,110
	<u>216,898</u>	<u>131,833</u>
Analysis by fund		
Unrestricted funds - general	74,071	80,693
Restricted funds	142,827	51,140
	<u>216,898</u>	<u>131,833</u>

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Staff costs	39,506	-	39,506	42,836	-	42,836
Depreciation	3,732	-	3,732	3,836	-	3,836
Accountancy fees	2,355	-	2,355	2,520	-	2,520
Training, travel and subsistence	1,469	-	1,469	255	-	255
Software and technology	5,672	-	5,672	9,323	-	9,323
Bank charges	410	-	410	411	-	411
Office expenses	592	-	592	519	-	519
Insurance	354	-	354	512	-	512
Membership and licences	64	-	64	63	-	63
Independent Examiners fee	-	945	945	-	900	900
Legal and professional	-	302	302	-	210	210
	<u>54,154</u>	<u>1,247</u>	<u>55,401</u>	<u>60,275</u>	<u>1,110</u>	<u>61,385</u>
Analysed between Charitable activities	<u>54,154</u>	<u>1,247</u>	<u>55,401</u>	<u>60,275</u>	<u>1,110</u>	<u>61,385</u>

Governance costs includes payments to the Independent Examiners of £945 (2021- £900 for Independent Examination fees).

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Administration	<u>5</u>	<u>3</u>
Employment costs	2022 £	2021 £
Wages and salaries	69,509	66,591
Social security costs	119	-
Other pension costs	398	554
	<u>70,026</u>	<u>67,145</u>

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

12 Intangible fixed assets

Development costs

£

Cost

At 1 April 2021 and 31 March 2022

9,996

Amortisation and impairment

At 1 April 2021

7,497

Amortisation charged for the year

2,499

At 31 March 2022

9,996

Carrying amount

At 31 March 2022

-

At 31 March 2021

2,499

13 Tangible fixed assets

Fixtures and
fittings

£

Computers

£

Total

£

Cost

At 1 April 2021

219

7,801

8,020

Additions

-

1,463

1,463

At 31 March 2022

219

9,264

9,483

Depreciation and impairment

At 1 April 2021

183

3,127

3,310

Depreciation charged in the year

27

1,206

1,233

At 31 March 2022

210

4,333

4,543

Carrying amount

At 31 March 2022

9

4,931

4,940

At 31 March 2021

36

4,674

4,710

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Fixed asset investments

		Other investments
Cost or valuation		
At 1 April 2021 & 31 March 2022		100
Carrying amount		
At 31 March 2022		100
At 31 March 2021		100

	Notes	2022 £	2021 £
Other investments comprise:			
Investments in subsidiaries	22	100	100

15 Stocks

	2022 £	2021 £
Finished goods and goods for resale	1,629	245

16 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Amounts owed by fellow group undertakings	10,446	10,751
Other debtors	4,392	16,834
Prepayments and accrued income	4,727	787
	19,565	28,372

The amounts owed by fellow group undertakings is repayable by Win-Win Health Intelligence Limited on demand and is unsecured.

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	498	154
Trade creditors	3,388	2,347
Accruals and deferred income	3,923	6,690
	<u>7,809</u>	<u>9,191</u>

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Restricted funds

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

	Balance at 1 April 2020 £	Movement in funds		Balance at 1 April 2021 £	Movement in funds		Transfers	Balance at 31 March 2022 £
		Incoming resources £	Resources expended £		Incoming resources £	Resources expended £	£	
PFS Funds	10,831	20,753	(20,716)	10,868	130,866	(113,223)	(10,567)	17,944
Emergence Foundation Fund	5,684	-	(5,684)	-	-	-	-	-
Wigwam Fund	1,336	-	(1,336)	-	13,900	(13,900)	-	-
Counselling Services Fund	4,367	-	(1,200)	3,167	-	(420)	-	2,747
Helpline Fund	5,058	-	(1,641)	3,417	-	(948)	-	2,469
Website Development Fund	-	2,020	(2,020)	-	360	(473)	113	-
Supplement Order Funds	1,744	17,874	(19,618)	-	2,936	(2,936)	-	-
Emergency Patient Fund	-	75	(75)	-	125	(125)	-	-
Nutrition Programme	-	-	-	-	80,000	(1,667)	-	78,333
Peer-to-Peer Fund	-	-	-	-	26,373	(9,248)	-	17,125
	29,020	40,722	(52,290)	17,452	254,560	(142,940)	(10,454)	118,618

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Restricted funds

(Continued)

Personal Fundraising Scheme (PFS) Funds

This fund consists of monies raised by patients with restricted means, to support integrative medical requirements and associated costs that can be so prohibitive for many. Funds revert to 'unrestricted' if the patient does not access them over a period of six months or if the patient passes away.

Emergence Foundation Fund (Yes To Life Education Programme)

A fund established through a grant from the Emergence Foundation to underpin the Yes to Life ongoing programme of educational events for the general public, a central part of our service offering. Our public events range from our flagship in-person Annual Conference, focusing each year on a topical subject, to more intimate workshops on a broad range of topics, both online and in-person.

Wigwam Fund (Wigwam Support Groups)

A fund set up to support the development of the Wigwam initiative which facilitates mutual support amongst beneficiaries through online and in-person support groups. There is evidence showing that people with cancer who have more support have a greater chance of survival, and these groups have become places where people come together regularly for support and to explore integrative approaches to healing.

Counselling Services Fund

This fund was established to provide specialist cancer counselling services to beneficiaries with restricted means who we feel would value and benefit from such support. Cancer patients experience very specific needs and challenges associated with many aspects of diagnosis and treatment, not least the existential threat they may face.

Helpline Fund

Our Helpline was one of the very first services established by the charity and has remained our core service, providing a direct interface with our beneficiaries, and a channel for signposting them both to our other services and to third party providers. This fund was created to support the administrative functions of the Helpline service.

Website Development Fund

Our website has been a continuously developing resource since the inception of the charity, growing both as a repository of Integrative Oncology resources and as a highly-valued point of reference for the thousands who visit it each month. We view the website as requiring continual investment to increase the scope of information and services on offer, as well as to improve its function and usability, and so set up this fund to support that objective.

Supplement Order Fund

The most common request for support we receive is with the cost of nutritional supplements, which for many on low incomes or benefits are prohibitively expensive. Access to discounts can bring this type of nutritional support within reach of many to whom it would otherwise be inaccessible.

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

18 Restricted funds

(Continued)

Emergency Patient Fund

Occasionally Yes to Life is faced by a case of exceptional need which falls outside of our normal patient support channels, and for this we established this discretionary fund.

Nutrition Support Fund (Nutrition Programme)

Supported by a generous grant from the Gerson Support Group charity to be dedicated to supporting people with cancer through nutrition, we have developed a programme for nutritional consultations, supplements and organic food. This has involved making arrangements with a group of qualified nutritionist to offer their services at a discounted rate to the charity, thereby offering a choice of practitioners to each beneficiary.

Peer-to-Peer Fund

We identified the need for a one-to-one peer support from another individual with similar circumstances and interest in integrative care. This led us to establish the Peer-to-Peer Support Service, and this fund to underpin it.

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Transfers £	Balance at 1 April 2021 £	Transfers £	Balance at 31 March 2022 £
Winding up funds	44,238	44,238	(21,738)	22,500
	<u>44,238</u>	<u>44,238</u>	<u>(21,738)</u>	<u>22,500</u>

The transfer from designated funds to unrestricted general funds was made to leave three months' worth of expenditure in case of the Charity being wound up.

20 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Intangible fixed assets	-	-	-	2,499	-	2,499
Tangible assets	-	4,940	4,940	-	4,710	4,710
Investments	100	-	100	100	-	100
Current assets/(liabilities)	60,625	113,678	174,303	39,947	12,742	52,689
	<u>60,725</u>	<u>118,618</u>	<u>179,343</u>	<u>42,546</u>	<u>17,452</u>	<u>59,998</u>

21 Related party transactions

The following amounts were outstanding at the reporting end date:

	Amounts owed by related parties 2022		Amounts owed by related parties 2021	
	Balance £	Net £	Balance £	Net £
Win-Win Health Intelligence Ltd	10,446	10,446	10,751	10,751
	<u>10,446</u>	<u>10,446</u>	<u>10,751</u>	<u>10,751</u>

Books purchased from Win-Win Health Intelligence Limited totalled £368 for the year (2021: £nil).

During the year donations from Trustee's totalled £3,143 (2021: £3,013). Donations made by family members of Trustees totalled £9,000 for the year (2021: £nil).

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

22 Subsidiaries

These financial statements are separate charity financial statements for Yes to Life Ltd.

Details of the charity's subsidiaries at 31 March 2022 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Win-Win Health Intelligence Ltd	12 Copse Road, Redhill, Surrey, RH1 6NW	Sale of health supplements and books	Ordinary	100.00	

YES TO LIFE LTD

England & Wales - Charity number 1112812

Accounts



Charity Registration No. 1112812

Company Registration No. 5495576 (England and Wales)

YES TO LIFE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021



YES TO LIFE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Burne R Daly C McLusky F Sweet D Brierley	(Appointed 7 June 2021)
Charity number	1112812	
Company number	5495576	
Registered office	71 - 75 Shelton Street Covent Garden London WC2H 9JQ	
Independent examiner	Charlotte Toemaes Bsc FCA Ellacotts LLP Countrywide House 23 West Bar Banbury OX16 3SQ	
Bankers	Natwest Plc 11 Upper Street The Angel London N1 0PQ	



YES TO LIFE LIMITED

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YES TO LIFE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Charity is governed by a Memorandum and Articles of Association. The Main objects of the Charity are:

1. The relief and support of people who have cancer and their carers through our Help Line; with direct funding; and providing high quality information with easy access.
2. Raising public awareness of integrative medicine and to assist wherever possible in making it more generally available.
3. Through our education programme, bringing together well researched information and speakers to keep the public, health officials and people who work in the complementary and alternative arena advised of latest developments in the options for cancer treatment in the UK and overseas.
4. Through our Wellbeing Workshops, bringing together people with cancer and companies/practitioners who can provide useful information and practical help across a range of activities.

The Charity undertook the following activities to further its objectives and aims for the public benefit:

- Providing vital information to cancer patients through our help line
- Obtaining discounts from the cost of supplies and services for our beneficiaries
- Increasing the number of help line operators
- Continuing to develop the Yes to Life team
- Further developing the Wellbeing Workshops across the UK
- Continuing to focus on developing strong corporate partnerships
- Collaborative working with other charitable organisations who support the Yes to Life ethos
- Continuing to review revenue producing special projects
- Being a driving force for change
- Due to limited finances during this period our patient aware scheme was suspended, with an intention to restart when possible.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.



YES TO LIFE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Volunteers

The charity's helpline is run by volunteers. During the year 11 volunteers operated the Helpline, each being responsible for calls on a day of the week allocated to them based on their availability. All Helpline volunteers undergo a training programme which consists of 3 modules spread across a 2-month period. Volunteers have regular contact with the Helpline co-ordinator: the finance executive and the executive director and meet as a group during the year.

Achievements and performance

2020 - 2021 has been a year of recovery for Yes to Life. Following the drastic overhead cuts that had been made previously, Miquel Leon led a gradual recovery over the year, amidst the challenging environment of covid restrictions. A key aspect of the turn in our finances has been the increasing success we have enjoyed with grant applications. In the past, grants have never made up a very significant proportion of the charity's income, despite focused efforts to deliver successful applications, and so reliance has fallen on the public and our events programme to maintain our income, alongside some very important legacies. Miquel's background in fundraising, coupled with his determination to find the right 'ask' for success, has shifted the balance of our income considerably, at a time when the opportunities for our 'traditional' routes were almost completely blocked, due to the pandemic.

This has enabled us to rebuild our reserves to a level that gives the Trustees the assurance they need to commit to forward plans, and for the charity to continue to deliver its core services, and simultaneously expand some aspects of our offering. To support this, there has been a measured increase in part-time voluntary and paid staff.

Our core service, the Helpline, ran throughout the year along with an increasingly supportive discount scheme and personal consultations, and with a growing emphasis on Personal Fundraising Schemes - a form of crowdfunding operated through the charity - as an alternative to the grants we previously offered.

Our Wigwam support forum has gone from strength to strength, with regular online events, online classes, virtual support groups (which include groups that, outside of covid restrictions, operate face to face), and a growing resource library.

A new partnership with an event organiser, enabled us to put on the largest conference on Integrative Cancer Care in the UK to date, with total ticket sales over two weekends of around 1100 from the UK and all around the world. The event featured nearly 50 top international expert speakers.

In addition to the regular online weekly Yes to Life Show which has been running since 2015, 2021 saw the launch of CANTERTALK, a groundbreaking podcast co-hosted by Senior NHS Oncologist Dr Penny Kechagioglou and our Chairman, Robin Daly, investigating the challenges and benefits of integration.

The year ended on a high, with the 2-day Congress planned for a year earlier - but which had been postponed due to covid - re-configured for delivery online. This was a huge success and was extremely well supported both by the public and business sponsors, attracting a larger audience than our regular 'in-person' conferences, due to the accessibility of online events.

The experience and learning we have derived from delivering all types of services online during this period will significantly affect the way we operate in future.

The charity has raised money through a variety of fundraising events, including social events and community fundraising across the country.

The charity is enrolled in several giving schemes including Give As You Live, Amazon Smile and Facebook Birthday Fundraiser. We encourage people who shop online to join these schemes in order to create another income stream.



YES TO LIFE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Income for the year amounted to £140k, a decrease of £19k from 2020, of which 99k was unrestricted and 41k was restricted. Expenditure amounted to £132k, a significant decrease from 185k in 2020. Unrestricted funds at 31 March 2021 are £42,546 and Restricted funds are £17,452.

We are very thankful to our community of donors and grant giving organisations for their continued support.

The trustee's would like to give specific thanks to our main contributors during the year:

- Friends of Yes to Life
- Emergence Foundation
- Charities Aid Foundation (CAF)
- City Bridge Trust
- The Edward Gostling Foundation

We would also like to thank several private individuals for their generous donations.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

This has been a period of operating in a climate of instability with the continuing covid restrictions, but despite this the charity has flourished, reformatted its programmes for online audiences, and expanded. It has also made significant strides in rebuilding its financial base.

Plans are in place for some ambitious events over the coming year, which include our Autumn Annual Conference, this time a full weekend focusing on Nutritional Science and Cancer, Bridging the Gap, an innovative initiative to promote collaboration between different disciplines for the benefit of patients, and Your Life & Cancer 2022, our two-weekend online conference, for the New Year. These major events will be interspersed with smaller, more focused events.

As part of a new drive to inspire and educate oncology professionals, our new PODCAST series CANTERTALK will become a regular monthly feature, and we will endeavour to reach professional audiences through a variety of channels. This is our first regular collaboration with an oncology professional in such a public platform and is hopefully just the beginning of many more opportunities to change hearts and minds within the NHS. Furthermore we will launch a new online professional development e-learning platform to introduce healthcare workers to the science, safety and applications of a wide range of integrative approaches.

The British Society for Integrative Oncology (BSIO - bsio.org.uk) an initiative of Yes to Life in 2011, has at last taken root as the professional organisation that it was intended to be. It has a new website, a growing membership, a partnership with the long-established SIO in the USA, and plans for an online professional event. This has relieved our Chairman of any responsibility for its running, leaving him to represent the patient view on their committee, and we now anticipate working with them as a professional partner organisation.

We will continue to build on the success of the Wigwam platform, increasing the number of support groups and delivering more content. We will also continue to deliver our regular services such as the Helpline and the Yes to Life Show, and to build and improve our website content, including the popular LIFE Directory.



YES TO LIFE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The liability of each member of the company, in the event of its winding up, is limited to £10.

The directors of the company are also the charity trustees for the purpose of charity law. Under the Articles of the company the Charity is managed by the Board of Directors. One third of the directors retire by rotation in each annual general meeting.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Burne

R Daly

C McLusky

F Sweet

S De Cesare

(Appointed 14 September 2020 and resigned 15 August 2021)

D Brierley

(Appointed 7 June 2021)

If a Trustee retires/resigns from the charity or an experience gap is recognised, the Trustee Board are asked to identify any people they know who might be suitable. In addition to this method, various sites are used for advertising for Trustees. These have included Pilotlight, Institute of Fundraising, NVCO and the Small Charities Coalition.

The trustees' report was approved by the Board of Trustees.

R Daly

Trustee

Dated: 16.12.2021



YES TO LIFE LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YES TO LIFE LIMITED

I report to the trustees on my examination of the financial statements of Yes to Life Limited (the charity) for the year ended 31 March 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 financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Charlotte Toemaes Bsc FCA

Ellacotts LLP
Countrywide House
23 West Bar
Banbury
Ox16 3SQ

Dated: 20/12/21



YES TO LIFE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<u>Income from:</u>					
Donations and legacies	3	68,588	2,095	70,683	73,774
Charitable activities	4	28,933	38,627	67,560	81,934
Other trading activities	5	1,303	-	1,303	3,641
Investments	6	11	-	11	80
Total income		98,835	40,722	139,557	159,429
<u>Expenditure on:</u>					
Raising funds	7	8,080	1,150	9,230	10,123
Charitable activities	8	80,693	51,140	131,833	174,671
Total resources expended		88,773	52,290	141,063	184,794
Net income/(expenditure) for the year/ Net movement in funds		10,062	(11,568)	(1,506)	(25,365)
Fund balances at 1 April 2020		32,484	29,020	61,504	86,869
Fund balances at 31 March 2021		42,546	17,452	59,998	61,504

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

All income and expenditure derive from continuing activities.

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



YES TO LIFE LIMITED

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

Prior financial year

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	50,047	23,727	73,774
Charitable activities	4	20,451	61,483	81,934
Other trading activities	5	3,641	-	3,641
Investments	6	80	-	80
Total income		74,219	85,210	159,429
<u>Expenditure on:</u>				
Raising funds	7	9,436	687	10,123
Charitable activities	8	75,191	99,480	174,671
Total resources expended		84,627	100,167	184,794
Gross transfers between funds		661	(661)	-
Net income/(expenditure) for the year/ Net movement in funds		(9,747)	(15,618)	(25,365)
Fund balances at 1 April 2019		42,231	44,638	86,869
Fund balances at 31 March 2020		32,484	29,020	61,504

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

All income and expenditure derive from continuing activities.

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



YES TO LIFE LIMITED

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Intangible assets	12		2,499		4,998
Tangible assets	13		4,710		5,267
Investments	14		100		100
			<u>7,309</u>		<u>10,365</u>
Current assets					
Stocks	15	245		-	
Debtors	16	28,372		18,015	
Cash at bank and in hand		33,263		40,724	
		<u>61,880</u>		<u>58,739</u>	
Creditors: amounts falling due within one year	17	(9,191)		(7,600)	
Net current assets			52,689		51,139
Total assets less current liabilities			<u>59,998</u>		<u>61,504</u>
Income funds					
Restricted funds	19		17,452		29,020
<u>Unrestricted funds - general</u>					
Designated funds	20	44,238		-	
General unrestricted funds		(1,692)		32,484	
		<u>42,546</u>		<u>32,484</u>	
		<u>59,998</u>		<u>61,504</u>	



YES TO LIFE LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2021

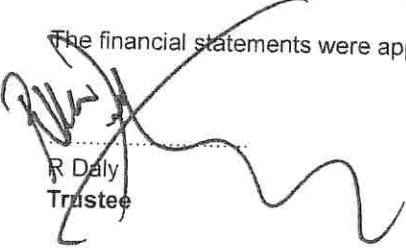
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

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

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

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

The financial statements were approved by the Trustees on 16.12.2021


R Daly
Trustee

Company Registration No. 5495576



YES TO LIFE LIMITED

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

1 Accounting policies

Charity information

Yes to Life Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 71 - 75 Shelton Street, Covent Garden, London, WC2H 9JQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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

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



YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that the transfer of economic benefits will be required in settlement and the amount of that obligation can be measured reliably.

Costs of generating funds are recognised as monies directly spent on fundraising activities, primarily that of fundraising events. These are further analysed in the notes to the accounts.

Expenditure on charitable activities are those costs incurred directly on furtherance of the charities charitable objects. This includes staff costs related to the wigwam co-ordinator, financial controller, executive director and helpline co-ordinator. The Financial controller and Executive Directors costs are allocated on a 25:75 split between direct costs and support costs representing time spent covering other roles. The helpline co-ordinators costs are split 1/3 to Helpline Services and 2/3 to Support costs as Administrative Duties.

Each charitable activity also receives a time-weighted share of support and governance costs.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

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

Development costs	4 Years Straight Line
-------------------	-----------------------

1.7 Tangible fixed assets

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

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

Fixtures and fittings	4 Years Straight Line
Computers	4 Years Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.8 Fixed asset investments

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

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



YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.9 Impairment of fixed assets

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

1.10 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.11 Cash and cash equivalents

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

1.12 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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



YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.13 Employee benefits

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

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	13,232	1,889	15,121	24,458	3,590	28,048
Legacies receivable	20,001	-	20,001	1,000	-	1,000
Grants Received	16,100	-	16,100	12,974	20,137	33,111
Gift aid	18,657	206	18,863	11,615	-	11,615
Donated goods and services	367	-	367	-	-	-
Other	231	-	231	-	-	-
	<u>68,588</u>	<u>2,095</u>	<u>70,683</u>	<u>50,047</u>	<u>23,727</u>	<u>73,774</u>



YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

(Continued)

Grants receivable for core activities

Emergence Foundation	-	-	-	-	13,575	13,575
QBE EO Foundation	-	-	-	2,490	6,562	9,052
Drummond Will Trust	-	-	-	10,184	-	10,184
Charities Aid Foundation	2,000	-	2,000	-	-	-
Bridge House Estates	9,300	-	9,300	-	-	-
The Edward Gostling Foundation	4,800	-	4,800	-	-	-
Other	-	-	-	300	-	300
	<u>16,100</u>	<u>-</u>	<u>16,100</u>	<u>12,974</u>	<u>20,137</u>	<u>33,111</u>

4 Charitable activities

	Fundraising 2021 £	Fundraising 2020 £
Events	28,933	20,451
Personal fundraising schemes	20,753	43,011
Supplement order schemes	17,874	18,472
	<u>67,560</u>	<u>81,934</u>
Analysis by fund		
Unrestricted funds - general	28,933	20,451
Restricted funds	38,627	61,483
	<u>67,560</u>	<u>81,934</u>

5 Other trading activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Sales	-	1,538
Management Charges	900	1,800
Commission	403	303
Other trading activities	<u>1,303</u>	<u>3,641</u>



YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

6 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	11	80

7 Raising funds

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Fundraising and publicity</u>						
Printing, promotion & marketing	1,322	120	1,442	-	511	511
Fundraising consultancy	-	-	-	8,000	-	8,000
Speakers	-	-	-	137	-	137
Venue hire & catering	-	-	-	1,299	176	1,475
Event IT & Online Platform	6,708	1,030	7,738	-	-	-
Other fundraising costs	50	-	50	-	-	-
	<u>8,080</u>	<u>1,150</u>	<u>9,230</u>	<u>9,436</u>	<u>687</u>	<u>10,123</u>
	<u>8,080</u>	<u>1,150</u>	<u>9,230</u>	<u>9,436</u>	<u>687</u>	<u>10,123</u>



YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Charitable activities

	Cancer Support and Education 2021 £	Cancer Support and Education 2020 £
Staff costs	24,309	18,806
Beneficiary Funding	43,417	84,269
Counselling costs	810	800
Services costs	1,912	-
	<u>70,448</u>	<u>103,875</u>
Share of support costs (see note 9)	60,275	69,686
Share of governance costs (see note 9)	1,110	1,110
	<u>131,833</u>	<u>174,671</u>
Analysis by fund		
Unrestricted funds - general	80,693	75,191
Restricted funds	51,140	99,480
	<u>131,833</u>	<u>174,671</u>



YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

9 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	42,836	-	42,836	38,414	-	38,414
Depreciation	3,836	-	3,836	3,157	-	3,157
Accountancy fees	2,520	-	2,520	2,460	-	2,460
Training, travel and subsistence	255	-	255	1,798	-	1,798
Software and technology	9,323	-	9,323	17,382	-	17,382
Bank charges	411	-	411	390	-	390
Rent and rates	-	-	-	1,728	-	1,728
Office expenses	519	-	519	1,424	-	1,424
Insurance	512	-	512	464	-	464
Membership and licences	63	-	63	735	-	735
Sundry expenses	-	-	-	1,734	-	1,734
Independent Examiners fee	-	900	900	-	900	900
Legal and professional	-	210	210	-	210	210
	<u>60,275</u>	<u>1,110</u>	<u>61,385</u>	<u>69,686</u>	<u>1,110</u>	<u>70,796</u>
Analysed between						
Charitable activities	<u>60,275</u>	<u>1,110</u>	<u>61,385</u>	<u>69,686</u>	<u>1,110</u>	<u>70,796</u>

Governance costs includes payments to the Independent Examiners of £900 (2020- £900 for Independent Examination fees).

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.



YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Administration	3	3
Employment costs	2021 £	2020 £
Wages and salaries	66,591	56,015
Social security costs	-	381
Other pension costs	554	824
	<u>67,145</u>	<u>57,220</u>

There were no employees whose annual remuneration was £60,000 or more.

12 Intangible fixed assets

	Development costs £
Cost	
At 1 April 2020 and 31 March 2021	9,996
Amortisation and impairment	
At 1 April 2020	4,998
Amortisation charged for the year	2,499
At 31 March 2021	<u>7,497</u>
Carrying amount	
At 31 March 2021	<u>2,499</u>
At 31 March 2020	<u>4,998</u>



YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

13 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 April 2020	219	7,021	7,240
Additions	-	780	780
At 31 March 2021	219	7,801	8,020
Depreciation and impairment			
At 1 April 2020	147	1,826	1,973
Depreciation charged in the year	36	1,301	1,337
At 31 March 2021	183	3,127	3,310
Carrying amount			
At 31 March 2021	36	4,674	4,710
At 31 March 2020	72	5,195	5,267

14 Fixed asset investments

	Other investments
Cost or valuation	
At 1 April 2020 & 31 March 2021	100
Carrying amount	
At 31 March 2021	100
At 31 March 2020	100

Other investments comprise:	Notes	2021 £	2020 £
Investments in subsidiaries	23	100	100

15 Stocks

	2021 £	2020 £
Finished goods and goods for resale	245	-



YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

16 Debtors			
Amounts falling due within one year:		2021	2020
		£	£
Amounts owed by fellow group undertakings		10,751	11,575
Other debtors		16,834	4,838
Prepayments		787	1,602
		<u>28,372</u>	<u>18,015</u>
17 Creditors: amounts falling due within one year			
	Notes	2021	2020
		£	£
Other taxation and social security		154	812
Deferred income	18	-	3,578
Trade creditors		2,347	210
Accruals		6,690	3,000
		<u>9,191</u>	<u>7,600</u>
18 Deferred income			
		2021	2020
		£	£
Other deferred income		-	3,578

YES TO LIFE LIMITED



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

19 Restricted funds

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

	Balance at 1 April 2019 £	Movement in funds		Transfers	Balance at 1 April 2020 £	Movement in funds		Balance at 31 March 2021 £
		Incoming resources £	Resources expended £	£		Incoming resources £	Resources expended £	
PFS Funds	31,107	43,011	(62,626)	(661)	10,831	20,753	(20,716)	10,868
Emergence Foundation Fund	-	13,575	(7,891)	-	5,684	-	(5,684)	-
Wigwam Fund	2,046	-	(710)	-	1,336	-	(1,336)	-
Counselling Services Fund	4,661	700	(994)	-	4,367	-	(1,200)	3,167
Alternative Medicine Fund	6,824	-	(6,824)	-	-	-	-	-
Helpline Fund	-	6,562	(1,504)	-	5,058	-	(1,641)	3,417
Website Development Fund	-	2,890	(2,890)	-	-	2,020	(2,020)	-
Supplement Order Funds	-	18,472	(16,728)	-	1,744	17,874	(19,618)	-
Emergency Patient Fund	-	-	-	-	-	75	(75)	-
	44,638	85,210	(100,167)	(661)	29,020	40,722	(52,290)	17,452

YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021



19	Restricted funds	(Continued)
	Personal Fundraising Scheme (PFS) Funds	This fund consists of monies raised by patients to fund their alternative medicinal requirements. Funds are only transferred to unrestricted funds if the patient does not access it over a period of six months.
	Emergence Foundation Fund (Yes To Life Education Programme)	This fund was established to underpin the ongoing Yes To Life programme of educational events for the general public.
	Wigwam Fund (Wigwam Restorative Learning Hubs)	This fund was established to support the development of the Wigwam initiative which seeks to facilitate mutual support amongst our beneficiaries in the form of cancer support groups.
	Counselling Services Fund	This fund was set up to provide cancer specific counselling to beneficiaries who we deem would value it.
	Alternative Medicine Fund	This fund was set up via a legacy to be used to fund alternative medicine for those unable to raise funds for themselves.
	Helpline Fund	This fund is specifically dedicated to the development of our core helpline service.
	Website Development Fund	This fund is specifically for the addition of user features to our website to increase its usability and the scope of information on offer.
	Supplement Order Funds	This is a fund for directly supporting people with cancer on low income in accessing nutritional therapy at a discount.
	Emergency Patient Fund	A discretionary fund reserved for one-off payments to those in exceptional need.



YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Transfers	Balance at 31 March 2021
	Incoming resources	Balance at 1 April 2020		
	£	£	£	£
Winding up funds	-	-	44,238	44,238
	-	-	44,238	44,238

21 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Intangible fixed assets	2,499	-	2,499	4,998	-	4,998
Tangible assets	-	4,710	4,710	209	5,058	5,267
Investments	100	-	100	100	-	100
Current assets/ (liabilities)	39,947	12,742	52,689	26,722	24,417	51,139
	42,546	17,452	59,998	32,029	29,475	61,504

22 Related party transactions

The following amounts were outstanding at the reporting end date:

	Amounts owed by related parties 2021		Amounts owed by related parties 2020	
	Balance £	Net £	Balance £	Net £
Win-Win Health Intelligence Ltd	10,751	10,751	11,575	11,575
	10,751	10,751	11,575	11,575

During the year donations from Trustee's totalled £3,013 (2020: £3,225).



YES TO LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

23 Subsidiaries

These financial statements are separate charity financial statements for Yes to Life Ltd.

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

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Win-Win Health Intelligence Ltd	12 Copse Road, Redhill, Surrey, RH1 6NW	Sale of health supplements and books	Ordinary	100.00	