



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

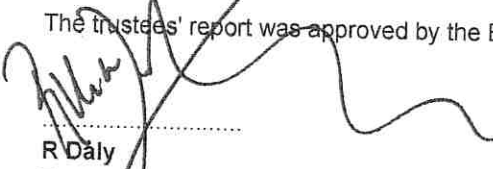
(Appointed 14 September 2020 and resigned 15 August 2021)

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

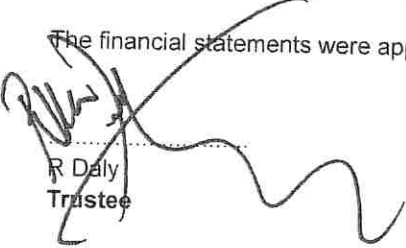
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

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
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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			
	Incoming resources £	Balance at 1 April 2020 £	Transfers £	Balance at 31 March 2021 £
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	