

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

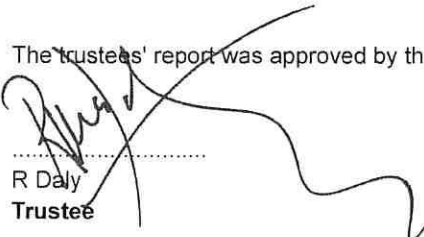
(Resigned 15 August 2021)

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

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<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

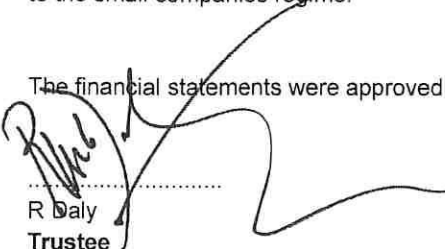
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

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
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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	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	