

**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

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

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**YES TO LIFE LIMITED**

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# YES TO LIFE LIMITED

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

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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

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### **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

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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

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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<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-------------------------------------------------------------------------|-------|------------------------------------|----------------------------------|--------------------|--------------------|
|                                                                         | Notes |                                    |                                  |                    |                    |
| <b><u>Income from:</u></b>                                              |       |                                    |                                  |                    |                    |
| 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                  |
| <b>Total income</b>                                                     |       | <b>41,139</b>                      | <b>69,693</b>                    | <b>110,832</b>     | <b>347,976</b>     |
| <b><u>Expenditure on:</u></b>                                           |       |                                    |                                  |                    |                    |
| Raising funds                                                           | 7     | 10,640                             | 17,083                           | 27,723             | 11,733             |
| Charitable activities                                                   | 8     | 62,299                             | 99,140                           | 161,439            | 216,898            |
| <b>Total expenditure</b>                                                |       | <b>72,939</b>                      | <b>116,223</b>                   | <b>189,162</b>     | <b>228,631</b>     |
| <b>Net (outgoing)/incoming resources before transfers</b>               |       | <b>(31,800)</b>                    | <b>(46,530)</b>                  | <b>(78,330)</b>    | <b>119,345</b>     |
| Gross transfers between funds                                           |       | 731                                | (731)                            | -                  | -                  |
| <b>Net (expenditure)/income for the year/<br/>Net movement in funds</b> |       | <b>(31,069)</b>                    | <b>(47,261)</b>                  | <b>(78,330)</b>    | <b>119,345</b>     |
| Fund balances at 1 April 2022                                           |       | 60,725                             | 118,618                          | 179,343            | 59,998             |
| <b>Fund balances at 31 March 2023</b>                                   |       | <b>29,656</b>                      | <b>71,357</b>                    | <b>101,013</b>     | <b>179,343</b>     |

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<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£    |
|-------------------------------------------------------------------------|-------|------------------------------------|----------------------------------|-----------------------|
|                                                                         | Notes |                                    |                                  |                       |
| <b><u>Income from:</u></b>                                              |       |                                    |                                  |                       |
| 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                     |
| <b>Total income</b>                                                     |       | <u>93,416</u>                      | <u>254,560</u>                   | <u>347,976</u>        |
| <b><u>Expenditure on:</u></b>                                           |       |                                    |                                  |                       |
| 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>        |
| <b>Total expenditure</b>                                                |       | <u>85,691</u>                      | <u>142,940</u>                   | <u>228,631</u>        |
| <b>Net (outgoing)/incoming resources before transfers</b>               |       | 7,725                              | 111,620                          | 119,345               |
| Gross transfers between funds                                           |       | <u>10,454</u>                      | <u>(10,454)</u>                  | <u>-</u>              |
| <b>Net (expenditure)/income for the year/<br/>Net movement in funds</b> |       | 18,179                             | 101,166                          | 119,345               |
| Fund balances at 1 April 2021                                           |       | <u>42,546</u>                      | <u>17,452</u>                    | <u>59,998</u>         |
| <b>Fund balances at 31 March 2022</b>                                   |       | <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<br>£      | £              | 2022<br>£      | £              |
|-------------------------------------------------------|-------|----------------|----------------|----------------|----------------|
| <b>Fixed assets</b>                                   |       |                |                |                |                |
| Tangible assets                                       | 13    |                | 3,761          |                | 4,940          |
| Investments                                           | 14    |                | 100            |                | 100            |
|                                                       |       |                | <u>3,861</u>   |                | <u>5,040</u>   |
| <b>Current assets</b>                                 |       |                |                |                |                |
| 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> |                |
| <b>Creditors: amounts falling due within one year</b> | 17    | (15,458)       |                | (7,809)        |                |
| Net current assets                                    |       |                | <u>97,152</u>  |                | <u>174,303</u> |
| <b>Total assets less current liabilities</b>          |       |                | <u>101,013</u> |                | <u>179,343</u> |
| <b>Income funds</b>                                   |       |                |                |                |                |
| 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**

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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

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### **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<br>funds<br>general | Restricted<br>funds | Total         | Unrestricted<br>funds<br>general | Restricted<br>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> |
| <b>Grants receivable for core activities</b> |                                  |                     |               |                                  |                     |                |
| 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<br>2023<br>£ | Fundraising<br>2022<br>£ |
|------------------------------|--------------------------|--------------------------|
| 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>           |
| <b>Analysis by fund</b>      |                          |                          |
| 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<br>funds<br>general<br>2023<br>£ | Unrestricted<br>funds<br>general<br>2022<br>£ |
|--------------------------|-----------------------------------------------|-----------------------------------------------|
| 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<br>funds<br>general<br>2023<br>£ | Unrestricted<br>funds<br>general<br>2022<br>£ |
|---------------------|-----------------------------------------------|-----------------------------------------------|
| 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<br>funds<br>general<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ | Unrestricted<br>funds<br>general<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ |
|----------------------------------|-----------------------------------------------|----------------------------------|--------------------|-----------------------------------------------|----------------------------------|--------------------|
| <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<br>Support and Education<br>2023<br>£ | Cancer<br>Support and Education<br>2022<br>£ |
|----------------------------------------|----------------------------------------------|----------------------------------------------|
| 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>                               |
| <b>Analysis by fund</b>                |                                              |                                              |
| 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<br>Number | 2022<br>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<br>£     | 2022<br>£     |
|-----------------------|---------------|---------------|
| 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<br>fittings<br>£ | Computers<br>£ | Total<br>£   |
|------------------------------------|-------------------------------|----------------|--------------|
| <b>Cost</b>                        |                               |                |              |
| At 1 April 2022                    | 219                           | 9,264          | 9,483        |
| At 31 March 2023                   | <u>219</u>                    | <u>9,264</u>   | <u>9,483</u> |
| <b>Depreciation and impairment</b> |                               |                |              |
| 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> |
| <b>Carrying amount</b>             |                               |                |              |
| 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<br>investments |
|---------------------------------|--|----------------------|
| <b>Cost or valuation</b>        |  |                      |
| At 1 April 2022 & 31 March 2023 |  | 100                  |
| <b>Carrying amount</b>          |  |                      |
| At 31 March 2023                |  | 100                  |
| At 31 March 2022                |  | 100                  |

|                             | Notes | 2023<br>£ | 2022<br>£ |
|-----------------------------|-------|-----------|-----------|
| Other investments comprise: |       |           |           |
| Investments in subsidiaries | 22    | 100       | 100       |

### 15 Stocks

|                                     | 2023<br>£ | 2022<br>£ |
|-------------------------------------|-----------|-----------|
| Finished goods and goods for resale | 949       | 1,629     |

### 16 Debtors

|                                             | 2023<br>£ | 2022<br>£ |
|---------------------------------------------|-----------|-----------|
| <b>Amounts falling due within one year:</b> |           |           |
| 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

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

# 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<br>1 April 2021 | Incoming<br>resources | Resources<br>expended | Transfers       | Balance at<br>1 April 2022 | Incoming<br>resources | Resources<br>expended | Transfers    | Balance at<br>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

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#### 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<br>1 April 2021<br>£ | Transfers<br>£  | Balance at<br>1 April 2022<br>£ | Transfers<br>£ | Balance at<br>31 March 2023<br>£ |
|------------------|---------------------------------|-----------------|---------------------------------|----------------|----------------------------------|
| 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<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ |
|----------------------------------------------------------|------------------------------------|----------------------------------|------------------------------------------|----------------------------------|--------------------|
| Fund balances at 31<br>March 2023 are<br>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<br>parties<br>2023 |              | Amounts owed by related<br>parties<br>2022 |               |
|---------------------------------|--------------------------------------------|--------------|--------------------------------------------|---------------|
|                                 | Balance<br>£                               | Net<br>£     | Balance<br>£                               | Net<br>£      |
| 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 |          |