

# TOGETHER AGAINST CANCER

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR

ENDED 31 DECEMBER 2023



Together  
Against  
Cancer

**TOGETHER AGAINST CANCER**  
**(A company limited by guarantee)**

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**TOGETHER AGAINST CANCER**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>Trustees</b>	Mr Lawrence MacKay Mrs Joy MacKay Mrs Merra Bacos Tabay Mr Edwin Bulaon
<b>Company registered number</b>	06471938
<b>Charity registered number</b>	1123665
<b>Registered office</b>	Unit S1 Troon Way Business Centre Humberstone Lane Leicester LE4 9HA
<b>Company secretary</b>	Mrs Merra Bacos Tabay
<b>Website</b>	<a href="https://www.togetheragainstcancer.org.uk">https://www.togetheragainstcancer.org.uk</a>
<b>Accountants</b>	Key Accountants (Midlands) Ltd Office 5, The Forest Rock Offices Leicester Road Whitwick Leicestershire LE67 5GQ

**TOGETHER AGAINST CANCER**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees present their annual report together with the financial statements of the charity for the 1 January 2023 to 31 December 2023. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

**Objectives and activities**

**Policies and objectives**

The charity's objectives are to assist in the relief of persons with cancer and any similar or related diseases or conditions particularly but not exclusively by the provision of homeopathic and holistic treatments; to advance education and raise public awareness about cancer or any other similar or related diseases or conditions, their incidence, causes, treatment, avoidance and relief.

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

**Public benefit**

The Trustees have complied with their duty in section 17 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission.

**Achievements and performance**

**The Highlights**

- We continued with educational workshops and other group events with 56 events with 724 attendees in 2023 compared to 104 events with 434 attendees in 2022.
- We recorded 2002 one to one therapeutic sessions in 2023, compared to 2736 in 2022
- We were successful in securing £5000 grants in 2023 from Pink Ribbon
- Fundraising activities for the year brought in an additional £30,935
- Legacies received for the year were £48,824
- We started Fundraising events such as The Quiz Night and Curry Night

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**TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023**

**Grant approvals for 2023**

We received £530 funding towards 2 juicers for clients.

**Review of activities**

Education & Wellness Centre – Leicester

Early 2023, TAC was in the midst of transferring to the new manager following the redundancies in late 2022. Educational workshops and activities restarted in February 2023 with guests speakers old and new.

We continued with the Hydroxy therapy, where patients breathe in a gas of oxygen and hydrogen and opened the service to carers, as well as the public. This helped a lady with long covid, and a gentleman with Crohn's Disease.

20 Additional therapies were scheduled per month to meet the growing demand.

The charity received a grant from Pink Ribbon for £5,000 to fund therapies and workshops for breast cancer patients.

Visitors to Centre

In 2023, clients continued to benefit from the 1 on 1 therapies, educational workshops, as well as counselling and wellbeing coaching.

"TAC is truly inspiring charity, it's just nearby from me, great support and therapies. All staff are supportive, very positive environment"

"TAC has helped me immensely with beginning my healing journey and starting to see a way forward"

"My favourite about the centre is the amazing staff and how they just want to improve your wellbeing"

Educational Workshops and Events

A total of 56 workshops/wellness sessions were held in 2023, split as follows:

Centre based sessions                      2 workshops/group sessions for the Sound Bath

Hybrid sessions\*                              54 workshops/group sessions.

\*Hybrid sessions are held in person at the centre and streamed live through Zoom

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**TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023**

The range of workshops and group sessions included the following:

**Weekly Sessions**

Yoga

**Wellbeing Workshops via Guest Speakers**

Master your Mindset

Crystal Surgery on the Energy Body

Hydrotherapy

Learning to feel happier.

Nutrition with Chrissie

Nutrition with Joe

Menopause

Oraphim Shungite

Essential Oils

Glow Naturally

Green Cleaning

Thermomix

Little London Herbal Store

Your Body, 5G and Smart Meters

Financial Planning and Wills/Estate Planning

**Wellbeing Workshops delivered by TAC**

Emotional Freedom Technique

Group Meditation

Visualisation

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**TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023**

**Events**

We organised 3 small fundraising events, the Quiz Night twice and a Curry & Race Night.

**Complementary Therapy Sessions (Cancer Patients and their Carers)**

In 2023, we provided a total of 2002 therapy sessions to patients living with cancer, which was an decrease of 25% on therapies delivered in 2022. This was expected as redundancies took place late 2022, meaning less therapies were available at the start of 2023.

Number of complementary therapies

January	187 sessions
February	196 sessions
March	219 sessions
April	147 sessions
May	128 sessions
June	153 Sessions
July	135 sessions
August	174 sessions
September	203 sessions
October	160 sessions
November	177 sessions
December	123 sessions

**Website/Social media**

In 2023, the development of the content of the new Healing Hub membership section ceased, following redundancies.

Our social media exposure grew with 4,127 likes on Facebook (73 extra from 2022), increased presence on LinkedIn (additional 30 followers) and Instagram (39 new followers).

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**Fundraising Activities and Income Generation**

External fundraisers were very helpful in 2023 with several JustGiving challenges taking place. In total they raised £5,928.

The centre organised 2 quiz nights, and a curry night. In total, those events raised £1,141.

The charity joined the BNI (Business Network International) Business Connect group in July 2023. The members have supported the charity at the above-mentioned events, as well as organised external fundraising. Overall, this has helped with raising awareness and gain financial support. In total for 2023, £3,826 was raised through the BNI members activities.

The charity gained the 1<sup>st</sup> Corporate Sponsor from June 2023 to April 2024. Secure Retail is business based in Coalville with an office of around 100 employees. They organised fundraising activities throughout the year in order to raise funds. In total, this generated £1,345 in 2023. The company will match this at the end of the agreement.

**Financial Review**

**Going Concern**

Donations through the direct mailings have reduced further, with a 15% reduction in the number of donors and 10% reduction in total donations. This decrease is expected due to the ageing of the donor database and difficult financial times experienced in the UK.

Despite this reduction, the charity continues to perform well with minimal loss for the year.

**Plans for future periods**

Our pledge for 2024 is:

- To continue support to cancer patients via complementary therapies, educational workshops, and counselling.
- Continue delivering Hydroxy Therapy to cancer patients.
- Grow our corporate support and increase engagement in the local community
- Invest in new email campaign mailings and new data to grow our donor database

We have 8 part-time staff members ranging from administration, accounting, donation processing, digital marketing and therapist.

In 2023, we were supported by 26 volunteers ranging from guest speakers, receptionists, admin/office, therapists who kindly volunteered 546 hours to the charity.



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**TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023**

**Structure, governance and management**

**Constitution**

Together Against Cancer (TAC) is a company limited by guarantee, registered in England and Wales number 06471938, its registered charity number 1123665. Its governing document is its Memorandum and Articles of Association, dated, 11 March 2008.

The Trustees, who are also the directors for the purpose of company law, and who served during the year are:

Mr Lawrence MacKay  
Mrs Joy MacKay  
Mrs Merra Bacos Tabay  
Mrs Sarah Jackson (resigned 12 December 2023)  
Mr Edwin Bulaon

None of the Trustees have any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The CEO is Larry MacKay and the day-to-day management of the UK Centre is delegated to the Centre Manager Melanie Gamble and the Education and Wellness manager Stephen Gamble, both of whom resigned after the year end with Kamlesh Dawda and Valerie Viot taking over their responsibilities. Larry MacKay approves any new services which require a contract signing or are over the value of £500.

**Methods of appointment or election of Trustees**

There is no formal method for recruiting new charity trustees. Each current trustee can make recommendations if the need arises to replace or add a new trustee. At the annual board meeting in December of each year trustees are appointed and elected to serve for the approved period.

**Policies adopted for the induction and training of Trustees**

New trustees are encouraged to visit the UK Education and Wellness Centre and meet the Centre Manager and Education and Wellness Manager, learn more about the services provided and meet the staff and volunteers. New trustees are encouraged to obtain a copy of the charity commission booklet 'The Essential Trustee: what you need to know, what you need to do'.

**Pay policy for key management personnel**

With over 40 years of administrative work for non-profit corporations, Larry MacKay has developed an understanding for what is fair and reasonable compensation for management positions at a non-profit corporation. Salaries are determined by the importance of the position being filled, the experience of the person being hired and the ability of the charity to meet this obligation.

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**TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023**

**Structure, governance and management (continued)**

**Risk management**

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. The major risks identified are as follows:

Raising enough money to meet the yearly budget

The Board of Trustees and the management team have been actively pursuing fundraising personnel to assist TAC in its fundraising efforts. When it comes to raising money for charity work there are only a few successful methods that a charity can pursue. The most successful over the years is to develop a database of committed donors who will support the efforts of the charity over an extended period. Once the database is established it is in the best interest of the charity to begin to communicate with these donors, especially the ones who have given repeatedly with the substantial donations, as to their willingness to make larger donations, capital donations or legacy bequests.

**Plans for future periods**

Together Against Cancer will continue to support worthy organizations who provide care and assistance to those with cancer, specifically those patients who use integrated medicine as part of their fight against cancer.

Our pledge for 2023 is:

- To continue support to cancer patients via complementary therapies, educational workshops, and counselling.
- Continue delivering Hydroxy Therapy to cancer patients.
- Grow our corporate support and increase engagement in the local community.

We have 8 part- time staff members, ranging from administration, accounting, donation processing, digital marketing, and therapists.

In 2023, we were supported by 24 volunteers, ranging from guest speakers, receptionists, admin/office, and therapists who kindly volunteered 786 hours to the charity.

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

*Lawrence MacKay*

Mr Lawrence MacKay  
Trustee

Date: 12/09/2024

**TOGETHER AGAINST CANCER**  
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**STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the situation of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

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



Mr Lawrence MacKay  
Trustee

Date: 12/09/2024

**TOGETHER AGAINST CANCER**  
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**INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023**

**Independent Examiner's Report to the Trustees of Together Against Cancer ('the charity')**

I report to the charity trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of the Together Against Cancer ('the charitable company') for the year ended 31 December 2023 which comprise of the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

**Responsibilities and Basis of Report**

As the trustees of a charitable company, 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 charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit go beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023**

**Independent Examiner's Statement**

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

I have completed my examination. I confirm that no material 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 financial statements 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 to enable a proper understanding of the financial statements to be reached.

Signed: *KEY ACCOUNTANTS*

Dated: *12<sup>th</sup> SEPTEMBER 2024*

**Key Accountants (Midlands) Ltd**  
Office 5  
The Forest Rock Offices  
Leicester Road  
Whitwick  
Leicestershire  
LE67 5GQ

**TOGETHER AGAINST CANCER**  
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>Income from:</b>					
Donations and legacies	4	525,040	6,986	532,026	560,173
Charitable activities	5	763	-	763	33,078
Other trading activities	6	1,003	-	1,003	2,164
Investments	7	490	-	490	1,211
<b>Total income</b>		<b>527,296</b>	<b>6,986</b>	<b>534,282</b>	<b>596,626</b>
<b>Expenditure on:</b>					
Raising funds	8	42,768	-	42,768	148,782
Charitable activities		468,386	-	468,386	624,741
<b>Total expenditure</b>		<b>511,154</b>	<b>-</b>	<b>511,154</b>	<b>773,523</b>
<b>Net movement in funds</b>		<b>16,142</b>	<b>6,986</b>	<b>23,128</b>	<b>(176,897)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		275,037	17,357	292,394	469,291
Net movement in funds		16,142	6,986	23,128	(176,897)
<b>Total funds carried forward</b>		<b>291,179</b>	<b>24,343</b>	<b>315,522</b>	<b>292,394</b>

The notes on pages 14 to 30 form part of these financial statements.



**TOGETHER AGAINST CANCER**  
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REGISTERED NUMBER: 06471938

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2023**

	Note	2023 £	2022 £
Tangible assets	17	3,978	9,770
		<u>3,978</u>	<u>9,770</u>
<b>Current assets</b>			
Stocks	18	1,198	1,630
Debtors	19	30,035	45,701
Cash at bank and in hand		315,023	310,914
		<u>346,256</u>	<u>358,245</u>
Creditors: amounts falling due within one year	20	(34,712)	(75,621)
<b>Net current assets</b>		<u>311,544</u>	<u>282,624</u>
<b>Total net assets</b>		<u>315,522</u>	<u>292,394</u>
<b>Charity funds</b>			
Restricted funds	21	24,343	17,357
Unrestricted funds	21	291,179	275,037
<b>Total funds</b>		<u>315,522</u>	<u>292,394</u>

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

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

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

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

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

*Lawrence MacKay*  
Mr Lawrence MacKay  
Trustee

Date: 12/09/2024

The notes on pages 14 to 30 form part of these financial statements.

**TOGETHER AGAINST CANCER**  
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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**1.0 General information**

Together Against Cancer is an incorporated charity registered with the Charity Commission. Its registered office is Unit 2, Charnwood Edge Business Park, Syston Road, Cossington, Leicester, LE7 4UZ. The Company registration number is 06471938 and the registered Charity number is 1123665.

**2.0 Accounting policies**

**2.1 Basis of preparation of financial statements**

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

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

**2.2 Company Status**

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

**2.3 Going concern**

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt over the ability of the charity to continue as a going concern. The Trustees make this assessment in the respect of the period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.



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

**2. Accounting policies (continued)**

**2.4 Income**

All income is recognised once 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 deed of covenant is recognised at the time of donation.

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount realised. Gifts in Kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the Statement of Financial Activities as incoming resources when reasonable.

**2.5 Expenditure**

Expenditure is recognised on an accrual's basis, inclusive of Value Added Tax.

Expenditure included in costs of generating funds are the charitable company's marketing costs.

Expenses relating to charitable activities relate to grants paid and gifts in kind. Support costs are also included within this category of expenditure which include consultancy and office support.

Grants payables are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

**2.6 Fund accounting**

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

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

**2.7 Operating leases**

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

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

**2. Accounting policies (continued)**

**2.8 Tangible fixed assets and depreciation**

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Fixtures and fittings - 20% on a straight-line basis  
Office and computer equipment - 33% - 50% on a straight-line basis

**2.9 Stocks**

Stocks are valued at the lower of cost and estimated selling price less costs to complete to 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 normal consideration are measured the lower of replacement costs and cost.

**2.10 Cash at bank and in hand**

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

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

**2. Accounting policies (continued)**

**2.10 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 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.

**Basis 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 out 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 future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Basis financial liabilities**

Basis financial liabilities, including creditors, 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 receipts 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.

**2.11 Employee benefits**

The costs of any unused holiday entitlement are 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.

**2.12 Pensions**

The charity operates a defined contribution pension scheme, and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

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

**3. Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

**Useful economic lives of tangible assets**

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation, and the physical condition of the assets. See note 17 for the carrying amount of the tangible assets and note 2 for the useful economic lives for each class of assets.

**4. Income from donations and legacies**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	474,719	-	474,719	535,673
Legacies	48,824	-	48,824	17,000
Grants	1,497	6,986	8,483	7,500
Total 2023	<b>525,040</b>	<b>6,986</b>	<b>532,026</b>	560,173
Total 2022	552,673	7,500	560,173	

**5. Income from charitable activities**

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Workshops, classes, and events	763	763	33,078
	<b>763</b>	<b>763</b>	33,078

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

**6. Income from other trading activities**

**Income from fundraising events**

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Sale of merchandise	1,003	1,003	2,164
	<b>1,003</b>	<b>1,003</b>	<b>2,164</b>

**7. Investment income**

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Profit on sale of fixed assets	-	-	950
Bank interest received	490	490	261
	<b>490</b>	<b>490</b>	<b>1,211</b>

**8. Expenditure on raising funds**

**Costs of raising voluntary income**

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Other fundraising costs	16,861	16,861	108,949
Wages and salaries	18,388	18,388	36,797
National insurance	5,752	5,752	2,442
Pension costs	1,766	1,766	594
	<b>42,768</b>	<b>42,768</b>	<b>148,782</b>

**9. Analysis of grants**

	Grants to institutions 2023 £	Total funds 2023 £	Total funds 2022 £
Grants payable	-	-	44,392
	<b>-</b>	<b>-</b>	<b>44,392</b>

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

**10. Grants payable**

**Grants to institutions**

	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Mary How Trust	-	-
Destiny Medical Fund	-	39,600
Patient Funding – HBO Therapy	-	4,792
The Foundation for Collaborative Medicine and Research	-	-
	<hr/>	<hr/>
	-	44,392

**11. Analysis of expenditure by activities**

	<b>Direct costs 2023 £</b>	<b>Grants payable 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Charitable activities	371,115	-	97,272	<b>468,387</b>	580,349
Grant giving	-	-	-	-	44,392
<b>Total 2023</b>	<hr/> <b>371,115</b>	<hr/> -	<hr/> <b>97,272</b>	<hr/> <b>468,387</b>	<hr/> 624,741
Total 2022	343,632	44,392	236,717	624,741	

**Analysis of direct costs**

	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Staff costs	<b>77,354</b>	115,387
Cancer awareness and support and marketing	<b>221,924</b>	221,309
Nutrition workshops and conferences	<b>1,308</b>	6,936
	<hr/> <b>300,586</b>	<hr/> 343,632

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

**11. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Staff costs	<b>32,986</b>	65,684
Depreciation	<b>5,791</b>	6,144
Cancer awareness and support and marketing	<b>-</b>	-
Management charges	<b>36,000</b>	60,000
Marketing	<b>7,924</b>	21,895
Repairs and maintenance	<b>2,894</b>	137
Rent and rates	<b>11,677</b>	11,728
Governance costs (see note 12)	<b>70,529</b>	71,129
	<b>167,801</b>	236,717

**12. Governance costs**

	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Accountancy	<b>6,887</b>	3,820
Examiners fees	<b>4,800</b>	3,974
Legal and professional fees	<b>5,366</b>	6,724
Bank charges and foreign exchange differences	<b>11,721</b>	26,396
Office support costs	<b>41,040</b>	29,229
Travel and subsistence	<b>713</b>	986
	<b>70,529</b>	71,129

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

**13. Independent examiner's remuneration**

	<b>2023</b>	2022
	<b>£</b>	£
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	<b>4,800</b>	3,974
Fees payable to the charity's independent examiner in respect of: All other services not included above	<b>6,887</b>	3,820

**14. Staff costs**

	<b>2023</b>	2022
	<b>£</b>	£
Wages and salaries	<b>128,303</b>	207,386
Social security costs	<b>5,752</b>	9,938
Pension costs	<b>1,766</b>	3,580
	<b>135,821</b>	220,904

The average number of persons employed by the charity during the year was as follows:

	<b>2023</b>	2022
	<b>No.</b>	No.
Employees	<b>8</b>	12

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise of the Trustees who do not receive any direct remuneration and management staff in our UK centre.



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

**15. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

**16. Volunteers**

The charity benefited from the work of several volunteers who are involved in admin/workshop and therapist sessions.

**17. Tangible fixed assets**

	Fixtures and fittings £	Office and computer equipment £	Total £
<b>Cost or valuation</b>			
At 1 January 2023	172	17,248	<b>17,420</b>
Additions	-	-	-
Disposals	-	-	-
At 31 December 2023	<b>172</b>	<b>17,248</b>	<b>17,420</b>
<b>Depreciation</b>			
At 1 January 2023	45	7,605	<b>7,650</b>
Charge for the year	35	5,757	<b>5,792</b>
On disposals	-	-	-
At 31 December 2023	<b>80</b>	<b>13,362</b>	<b>13,442</b>
<b>Net book value</b>			
At 31 December 2023	<b>92</b>	<b>3,886</b>	<b>3,978</b>
At 31 December 2022	127	9,643	9,770

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

**18. Stocks**

	<b>2023</b>	2022
	<b>£</b>	£
Finished goods and goods for resale	<b>1,198</b>	1,630

**19. Debtors**

	<b>2023</b>	2022
	<b>£</b>	£
Trade debtors	-	-
Other debtors	<b>4,150</b>	32,935
Prepayments and accrued income	<b>25,885</b>	12,766
	<b>30,035</b>	45,701

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

	<b>2023</b>	2022
	<b>£</b>	£
Trade creditors	<b>27,243</b>	48,967
Taxation and social security	<b>1,123</b>	4,217
Other creditors	<b>391</b>	1,782
Accruals and deferred income	<b>5,956</b>	20,655
	<b>34,712</b>	75,621

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

**21. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers In/out £	Balance at 1 January 2023 £
<b>Unrestricted funds</b>					
General funds	275,037	527,296	(511,154)	-	291,179
<b>Total Unrestricted funds</b>	<b>275,037</b>	<b>527,296</b>	<b>(511,154)</b>	<b>-</b>	<b>291,179</b>
<b>Restricted funds</b>					
John Lewis – West Sussex	638	-	-	-	638
John Lewis – Basingstoke	930	-	-	-	930
DNV Services UK	-	-	-	-	-
Gerson Support Group	9,199	-	-	-	9,199
Leics County Council	-	-	-	-	-
Mark Beams fundraiser	1,915	-	-	-	1,915
Pink Ribbon grant	4,675	6,986	-	-	11,661
<b>Total Restricted funds</b>	<b>17,357</b>	<b>6,986</b>	<b>-</b>	<b>-</b>	<b>24,343</b>
<b>Total of funds</b>	<b>292,394</b>	<b>534,282</b>	<b>(511,154)</b>	<b>-</b>	<b>315,522</b>

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

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

**Statement of funds - prior year**

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers In/out £	Balance at 1 January 2022 £
<b>Unrestricted funds</b>					
Property funds	200,000			(200,000)	-
General funds	227,111	589,126	(741,200)	200,000	275,037
<b>Total Unrestricted funds</b>	<b>427,111</b>	<b>589,126</b>	<b>(741,200)</b>	<b>-</b>	<b>275,037</b>
<b>Restricted funds</b>					
John Lewis – West Sussex	638	-	-	-	638
John Lewis – Basingstoke	930	-	-	-	930
DNV Services UK	5,800	-	5,800	-	-
Gerson Support Group	32,792	-	(23,593)	-	9,199
Leics County Council	-	2,500	(2,500)	-	-
Mark Beams fundraiser	2,020	-	(105)	-	1,915
Pink Ribbon grant	-	5,000	(325)	-	4,675
<b>Total Restricted funds</b>	<b>42,180</b>	<b>7,500</b>	<b>(32,323)</b>	<b>-</b>	<b>17,357</b>
<b>Total of funds</b>	<b>469,291</b>	<b>596,626</b>	<b>(773,523)</b>	<b>-</b>	<b>292,394</b>

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

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

The specific purposes for which the funds are applied are as follows.

**Restricted Funds**

The John Lewis West Sussex funding was received to be used towards the patient funding programme to help those patients in the Horsham and West Sussex area. The unspent funds have been carried forward.

The John Lewis Basingstoke funding was received to be used towards the patient funding programme to help those patients in the Basingstoke area. The unspent funds have been carried forward.

The charity received income from the Gerson Support Group for three projects. 1. Vegetable boxes for patients; these funds were spent in full during the year. 2. TAC Connected funds, to be used towards the cost of workshops, developing, and hosting online courses on the Healing Hub, contributions towards grant and event management, talks at the centre and live streamed content.

The funds received from the Mark Beams fundraiser are in respect of fundraising events held. Some funds were raised towards the cost of meditation videos as part of the TAC Connected project. The income has helped to fund the cost of two videos. Funds were also raised to help to provide mobile therapy sessions for patients who are unable to attend the centre.

The Pink Ribbon grant was received to provide therapy sessions for breast cancer patients with the aim to provide two therapies per client for a total of forty clients over a two-year timeline.

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

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

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

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	3,978	-	3,978
Current assets	339,270	6,986	346,256
Creditors due within one year	(34,712)	-	(34,712)
<b>Total</b>	<b>308,536</b>	<b>6,986</b>	<b>315,522</b>

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

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	9,770	-	9,770
Current assets	340,888	17,357	358,245
Creditors due within one year	(75,621)	-	(75,621)
<b>Total</b>	<b>275,037</b>	<b>17,357</b>	<b>292,394</b>

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

**23. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2023</b>	2022
	£	£
Net income/expenditure for the year (as per Statement of Financial Activities)	<b>23,128</b>	(176,897)
<b>Adjustments for:</b>		
Depreciation charges	<b>5,791</b>	6,144
Dividends, interests, and rents from investments	-	(261)
Loss/(profit) on the sale of fixed assets	-	(950)
Decrease/(increase) in stocks	<b>432</b>	(765)
Increase in debtors	<b>15,665</b>	(12,415)
Increase/(decrease) in creditors	<b>(40,909)</b>	4,438
<b>Net cash provided by/(used in) operating activities</b>	<b>4,109</b>	(180,706)

**24. Analysis of cash and cash equivalents**

	<b>2023</b>	2022
	£	£
Cash in hand	<b>315,023</b>	310,914
<b>Total cash and cash equivalents</b>	<b>315,023</b>	310,914

**25. Analysis of changes in net debt**

	<b>At 1 January 2023 £</b>	<b>Cashflows £</b>	<b>At 31 December 2023 £</b>
Cash at bank and in hand	310,914	4,109	<b>315,023</b>
<b>Total</b>	<b>310,914</b>	<b>4,109</b>	<b>315,023</b>

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

**26. Pension commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £1,766 (2022 - £3,580). Contributions payable to the fund and included in creditors at the balance sheet date are £391 (2022 - £1,782).

**27. Related party transactions**

During the year the charity received £nil (2022 - £17,994) in donations from and paid £36,000 (2022 - £37,459) and £15,000 (2022 - £24,000) in management fees and donations respectively to Cancer Aid and Research Fund, Together Against Cancer's affiliate charity in the USA. In addition to being a Trustee of Together Against Cancer, Lawrence MacKay is also the president and Founder of this affiliate charity.

The charity also incurred consultancy fees amounting to £nil (2022 - £17,736) from Creative Journey. This company is owned by Kimberly Aldridge, the daughter of Lawrence and Joy MacKay, who are both Trustees of Together Against Cancer. These consultancy fees are paid at arm's length.