

Company registration number: 07324846

Charity registration number: 1138846

Made for Life Foundation

A company limited by guarantee.

Annual Report and Unaudited but Independently Examined Accounts
for the year ended 30 September 2024

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

Made For Life Foundation

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Made For Life Foundation

Reference and Administrative Details

Charity name	Made for Life Foundation
Charity registration number	1138846
Company registration number	07324846
	Registered in England & Wales
Principal office	Glendyn Hook Heath Road Woking Surrey GU22 0QE
Registered office	5 Roffes Lane Chaldon Caterham CR3 5PU
Trustees	Amanda Winwood (Chair) Kathryn Temple (Appointed 8 Aug 23, Resigned 10 Dec 24) Kay Pennington (Appointed 10 May 24) Emma North (Appointed 14 Sep 23) Laura Meeson (Appointed 10 May 24) Caroline Hulland (Appointed 23 July 24) Frances Hayter - Nee Collier (Appointed 14 Sep 23) Thom Fisher (Appointed 14 Sep 23, Resigned 10 Dec 24) Clare Dickens (Appointed 10 May 24) Neil Carpenter (Appointed 23 Sep 23, Resigned 14 Mar 25) Laura Broady (Appointed 8 Aug 23, Passed Away Nov 24)
Key management personnel	A Williamson CEO
Bankers	HSBC 250 -251 High Street Exeter EX4 3PZ
Independent Examiner	Debbie Risborough (FCCA) Cornwall Community Accountancy Service The Elms 61 Green Lane Redruth TR15 1LS

Made For Life Foundation

Trustees' Report

The trustees present their report and the financial statements for the year ended 30 September 2024

Objectives and activities

Objectives as per the governing document are:

To promote and protect the physical and mental health of people in the Cornwall, directly or indirectly affected by cancer, through the provision of support, education, complementary therapies and practical advice and

To advance the education of the general public in all areas relating to cancer.

Vision

The Made for Life Foundation wishes to ensure that everyone living with cancer has access to holistic wellbeing therapy to complement and support their clinical treatments improving their quality of life.

Mission:

Train suitably qualified therapists across the UK to provide cancer touch therapy.

Provide holistic wellbeing advice and guidance.

Provide scientific evidence of the benefits of cancer touch therapy and promote its widespread use.

Provide support for those in need of cancer touch therapy.

Values

- ◇ Authentic Everything we do is evidence based.
- ◇ Brave We challenge hesitancy in order to change things for the benefit of people living with cancer.
- ◇ Compassionate Whenever we do anything it is done in a caring way with the person at the centre,
- ◇ Driven Things don't happen by themselves. We must be dynamic and driven to make the world a better place.

Made For Life Foundation

Trustees' Report

Achievements and performance

In the year 23/24 we have carried out 4 Tea and Therapy events with 127 people attending and benefitting.

We have also carried out the following training in Cancer touch so more therapists can offer this service.

- 141 trained by Guinot
- 2 trained by Wildsmith
- 19 trained by Bannatyne

In addition:

- 6 Guinot tutors completed Cancer Care Train the Trainer
- 1 Wildsmith tutor completed Cancer Care Train the Trainer
- 18 Bannatyne therapists completed a Cancer Care conversion course - these are therapists who have done oncology training with another company. We have refreshed their knowledge through the Cancer Care course and taught them the treatment.
- 7 contact centre staff completed Cancer Care Awareness training

Financial review

After spending some time effectively dormant due to the Covid pandemic the organisation has now begun activity again. Income for 2024 was £30,630 (2023 £nil), expenditure for 2024 was £21,393 (2023 £nil), resulting in a net surplus for 2024 of £9,237 (2023 £nil). Unrestricted reserves at the end of the year were £11,106 (2023 £1,869).

Structure, governance and management

The charity is a company limited by guarantee, registered with companies house under registration number 07324846 on 23 July 2010 and with the charity commission under registration number 1138846 on 8 November 2010.

Governing document

The charity is governed by the memorandum and articles of association registered with companies house on incorporation and amended on 29th October 2010

Recruitment and induction of trustees

Apart from the first charity trustees, every subsequent trustee must be appointed for a term of [three] years] by a resolution passed at a properly convened meeting of the charity trustees. The first and subsequent charity Trustees may serve a further two terms of three years after which they a) stand down or b) seek re-election by special resolution of the trustees.

Made For Life Foundation

Trustees' Report

Organisation

The charity trustees may from time to time make such reasonable and proper rules or byelaws as they may deem necessary or expedient for the proper conduct and management of the Charity, but such rules or bye laws must not be inconsistent with any provision of this constitution. Copies of any such rules or bye laws currently in force must be made available to any member of the Charity on request.

Risk management

The trustees regularly review the risks to the Charity from both external factors and its operations. The trustees consider that they have taken appropriate steps to reduce such risks.

Trustee Responsibilities

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Companies Act 2006 and the applicable Statement of Recommended Practice. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 20th May 2025 and signed on its behalf by:



.....
Amanda Winwood
Trustee

Made For Life Foundation

Independent Examiner's Report

I report on the accounts of the company for the year ended 30 September 2024 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act;
- and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - o to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the 2011 Act; and
 - o to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met;
- 2) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Debbie Risborough, Chartered Certified Accountant
Cornwall Community Accountancy Service
The Elms, 61 Green Lane,
Redruth, Cornwall TR15 1LS

.....27th May 2025.....
Date:

Made For Life Foundation

Statement of Financial Activities

for the year ended 30 September 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Prior year funds 2023 £
Income and endowments from:				
Donations and legacies	3	3,232	3,232	-
Charitable activities	4	27,398	27,398	-
Investments	5	-	-	-
Total		<u>30,630</u>	<u>30,630</u>	<u>-</u>
Expenditure on:				
Charitable activities	5	21,393	21,393	-
Total		<u>21,393</u>	<u>21,393</u>	<u>-</u>
Net income/(expenditure) before investment gains/(losses)		9,237	9,237	-
Net income/(expenditure)		<u>9,237</u>	<u>9,237</u>	<u>-</u>
Net movement in funds		9,237	9,237	-
Reconciliation of funds:				
Total funds brought forward		<u>1,869</u>	<u>1,869</u>	<u>1,869</u>
Total funds carried forward		<u>11,106</u>	<u>11,106</u>	<u>1,869</u>

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

All income and expenditure derive from continuing activities

Made For Life Foundation

Balance Sheet

As at 30 September 2024

		2024		2023	
	Note	£	£	£	£
Current Assets					
Debtors	8	5,350		1,869	
Cash at bank and in hand		<u>14,837</u>		<u>-</u>	
		20,187		1,869	
Creditors: Amounts falling due within one year	9	<u>(9,080)</u>		<u>-</u>	
Net current assets			<u>11,107</u>		<u>1,869</u>
Total assets less current liabilities			11,107		1,869
Net assets			<u>11,107</u>		<u>1,869</u>
The funds of the charity:					
Restricted funds	10		-		-
Unrestricted funds	10				
Unrestricted income funds		<u>11,107</u>		<u>1,869</u>	
Total unrestricted funds			<u>11,107</u>		<u>1,869</u>
Total charity funds			<u>11,107</u>		<u>1,869</u>

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

For the year ended 30 September 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

Approved by the Board on 20th May 2025 and signed on its behalf by:



Amanda Winwood
Trustee

Made For Life Foundation

Notes to the Accounts

1 Accounting policies

1.1 Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with:

- Accounting and Reporting by Charities Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard, applicable in the UK and Republic of Ireland (FRS102) second edition - October 2019 (effective 1 January 2019);
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Companies Act 2006 and
- the Charities Act 2011.

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 charity constitutes a public benefit entity as defined by FRS102

1.2 Change in basis of accounting or to previous accounts

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

1.3 Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are amounts that are allocated for specific purposes by the charity itself.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Revaluation funds are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

1.4 Income

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donations and legacies are voluntary income received by way of donations and gifts. It is included within the accounts when receivable and only when the charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts are included in the accounts at the same time as the gift/donation to which it relates

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

The value of services provided by volunteers is not included within the accounts.

Made For Life Foundation

Notes to the Accounts

1.5 Resources expended

Liabilities are recognised where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and includes the attributable value added tax which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient 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.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are the those costs required to support the charity in carrying out its activities and meeting its objects.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the Charity, including the preparation and examination of the statutory accounts, the costs of trustee meetings and other costs linked to the strategic management of the Charity including the cost of any legal advice to trustees on governance or constitutional matters.

1.6 Taxation

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

1.7 Debtors

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

1.8 Cash at bank and in hand

Cash at bank and cash 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.

1.9 Creditors and provisions

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

1.10 Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

Made For Life Foundation

Notes to the Accounts

2 Company Status

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

The charity is incorporated in England.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

The members of the charity are the trustees named on page 1.

Made For Life Foundation

Notes to the Accounts

3 Donations and Legacies

	Unrestricted funds	Total funds 2024	Prior year funds 2023
	£	£	£
Appeals and donations	3,232	3,232	-
	<u>3,232</u>	<u>3,232</u>	<u>-</u>

4 Incoming resources from charitable activities

	Unrestricted funds	Total funds 2024	Prior year funds 2023
	£	£	£
Primary Purpose Trading:			
Spa Fest 2024	16,545	16,545	-
Spa Fest 2023	4,897	4,897	-
Training Income	2,833	2,833	-
Tea and Therapy Income	2,841	2,841	-
Sale of Foundation Products	283	283	-
	<u>27,399</u>	<u>27,399</u>	<u>-</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2024	Prior year 2023
	£	£	£
Direct costs			
Tea and Therapy Costs	3,922	3,922	-
Spa Fest Costs	14,740	14,740	-
Training Costs	1,829	1,829	-
	<u>20,491</u>	<u>20,491</u>	<u>-</u>
Support costs			
Printing, postage and stationery	15	15	-
Sundry expenses	34	34	-
Travel and subsistence	198	198	-
Bank charges	95	95	-
Total Support Costs	<u>342</u>	<u>342</u>	<u>-</u>
Governance Costs			
The independent examination of the charity's accounts	560	560	-
Total Governance Costs	<u>560</u>	<u>560</u>	<u>-</u>
Total Charitable Expenditure	<u>21,393</u>	<u>21,393</u>	<u>-</u>

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Notes to the Accounts

6 Net income/ expenditure

Net income/expenditure is stated after charging:

	2024	2023
	£	£
Independent Examiners' remuneration	560	-

7 Trustees' remuneration and expenses

Remuneration was paid to 1x Trustee as follows:

Neil Carpenter £431 Products Manufactured

Expenses totalling £198 were paid to 2 Trustess (2023 nil)

8 Debtors

	2024	2023
	£	£
Trade Debtors	5,350	-
	<u>5,350</u>	<u>1,869</u>

9 Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	9,080	-
	<u>9,080</u>	<u>-</u>

10 Analysis of funds

	As at 1 October 2023	Incoming Resources	Resources Expended	As at 30 September 2024
	£	£	£	£
General Funds				
Unrestricted funds	1,869	30,631	(21,393)	11,107
Total funds	<u>1,869</u>	<u>30,631</u>	<u>(21,393)</u>	<u>11,107</u>

11 Net assets by fund

	Unrestricted funds	Total funds	Prior year funds
Current assets	20,187	20,187	1,869
Creditors: Amounts falling due within one year	(9,080)	(9,080)	-
Net Assets	<u>11,107</u>	<u>11,107</u>	<u>1,869</u>