

REGISTERED COMPANY NUMBER: 07866804 (England and Wales)

REGISTERED CHARITY NUMBER: 1146185

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
BYE TO CANCER**

**J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 17

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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

Objectives and aims

The charity's objectives and aims are specifically restricted to preserve and protect the health of patients suffering from cancer.

Its objectives and aims can be summarised as follows.

1. To raise awareness of the signs and symptoms of cancers of all kinds affecting (but not limited to) boys and men and to encourage them to seek medical attention in order to secure early detection and early diagnosis.
2. To preserve and protect the health of patients suffering from male cancers by providing and assisting in the provision of support services.
3. To provide financial assistance to fund research into cures for cancer organised by other charities and not for profit organisations.
4. To provide a free confidential contact point for anyone who may have concerns about cancer.
5. To raise awareness of testicular cancer amongst the youth by targeting senior schools.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us to ensure that our aims, objectives and activities remain focused on our stated purposes.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

The focus of Bye to Cancer continues to be the preservation and protection of the health of patients suffering from cancer.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

How our activities deliver public benefit

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Our main activities and who we try to help are described below.

All of our charitable activities focus on our ability to help preserve and protect the health of patients suffering from cancer.

Purchase of luxury holiday home

The charity has purchased two luxury holiday homes in order to offer families or individuals with cancer, free holidays to either use as respite or for making very important memories. We have made it one of our priorities to help people fighting cancer enjoy the time they have in any way we can.

Fundraising activities

The charity has undertaken a number of fundraising activities during the year.

FINANCIAL REVIEW

Reserves policy

It is the policy of the trustees to reduce unrestricted reserves to a minimum and to maintain them at this level.

Financial Review

The Statement of Financial Activities for the year ended 31 December 2021 shows incoming resources totalling £83,802 (2020 - £90,675) and resources expended totalling £96,467 (2020 - £78,062), resulting in net outgoing resources totalling £12,665 (2020 - net incoming resources of £12,613).

As a result, the charity's net assets have reduced from £23,446 as at 31 December 2021 to £10,781 as at 31 December 2021.

FUTURE PLANS

The trustees wish to continue generating sufficient income in order for the charity to be able to fulfil its objectives and principal activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Bye to Cancer is a company limited by guarantee in England and Wales (registered number 7866804) which was incorporated on 1 December 2011 and which achieved charitable status on 1 March 2012 (registered number 1146185).

The charitable company was established under a Memorandum of Association which established the objects and powers of the charity and is governed under its Articles of Association.

In the event of the charity being wound up members are required to contribute an amount not exceeding £10.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

As the charity is incorporated as a company limited by guarantee, the trustees are deemed to be directors of the charitable company.

The management of the charity is the responsibility of the trustees who are elected and appointed under the terms of the charity's Articles of Association and the power to appoint new trustees resides with the trustees of the time as set out in the Articles of Association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in the notes to the financial statements.

Organisational structure

The trustees who have served during the period are disclosed under Reference and Administrative details.

All matters of policy, management and any other items as circumstances require are determined by the trustees.

Induction and training of new trustees

As part of their induction programme new trustees are made aware of their responsibilities as trustees of Bye to Cancer.

This induction includes an introduction to the objectives, scope and policies of the charity and information on trustee responsibilities, together with a copy of the charity's governing document.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07866804 (England and Wales)

Registered Charity number

1146185

Registered office

The Lodge
Mason Street
Coseley
Wolverhampton
West Midlands
WV14 9SZ

Trustees

Mr M R Bates
Mrs S J Bates
Mrs J Burkett
Mr Z Hassan

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Kirsty Jackson FCCA ACA

J W Hinks LLP

Chartered Accountants

19 Highfield Road

Edgbaston

Birmingham

West Midlands

B15 3BH

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 4 October 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'MR', with a long horizontal line extending to the right. Below the signature is a dotted line.

Mr M R Bates - Trustee

Independent examiner's report to the trustees of Bye to Cancer ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Kirsty Jackson FCCA ACA
J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

4 October 2022

BYE TO CANCER
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021

		2021	2020
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	69,230	72,953
Other trading activities	3	14,572	17,722
Total		83,802	90,675
 EXPENDITURE ON			
Raising funds	4	39,208	47,741
Charitable activities	5		
Direct costs		36,716	13,218
Support costs		20,543	17,103
Total		96,467	78,062
 NET INCOME/(EXPENDITURE)		(12,665)	12,613
 RECONCILIATION OF FUNDS			
Total funds brought forward		23,446	10,833
 TOTAL FUNDS CARRIED FORWARD		10,781	23,446

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	10	37,274	43,508
CURRENT ASSETS			
Stocks	11	46	328
Debtors	12	16,507	14,594
Cash at bank		9,384	20,475
		25,937	35,397
CREDITORS			
Amounts falling due within one year	13	(30,944)	(25,546)
NET CURRENT ASSETS		(5,007)	9,851
TOTAL ASSETS LESS CURRENT LIABILITIES		32,267	53,359
CREDITORS			
Amounts falling due after more than one year	14	(21,486)	(29,913)
NET ASSETS		10,781	23,446
FUNDS	16		
Unrestricted funds		10,781	23,446
TOTAL FUNDS		10,781	23,446

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

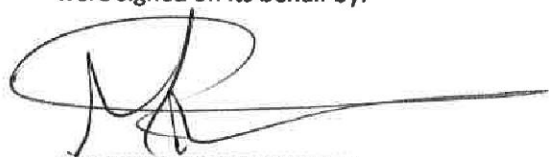
- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BALANCE SHEET - continued
31 DECEMBER 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4 October 2022 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'MR Bates', with a long horizontal flourish extending to the right.

.....
Mr M R Bates - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

FINANCIAL REPORTING STANDARD 102 - REDUCED DISCLOSURE EXEMPTIONS

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Fixtures and fittings	- 33% on reducing balance
Static Caravans	- 10% on cost
Computer equipment	- 33% on reducing balance

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

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

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	<u>69,230</u>	<u>72,953</u>

3. OTHER TRADING ACTIVITIES

Other trading activities

	2021	2020
	£	£
Fundraising events	12,153	12,722
Sponsorship	2,419	5,000
	<u>14,572</u>	<u>17,722</u>

An analysis and comparison of Fundraising events income is as follows:

	2021	2020
	£	£
Christmas Ball	4,695	1,330
Great North Run	-	2,440
Bye to Cancer FA Team	6,167	2,155
Auction/Raffle	63	131
Website	1,013	-
Awareness Campaign	-	2,894
Love the Gloves	-	1,238
BTC Rally	215	2,534
	<u>12,153</u>	<u>12,722</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

4. RAISING FUNDS

OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising costs	<u>39,208</u>	<u>47,741</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Direct costs	23,325	13,391	36,716
Support costs	-	20,543	20,543
	<u>23,325</u>	<u>33,934</u>	<u>57,259</u>

Direct costs consist of donations made by the charity to individuals and organisations allied to the charity's prime objectives in respect of the health of patients suffering from cancer.

6. SUPPORT COSTS

	Management £	Finance £	Other £
Direct costs	13,060	-	331
Support costs	-	2,392	12,057
	<u>13,060</u>	<u>2,392</u>	<u>12,388</u>

	Additional £	Governance costs £	Totals £
Direct costs	-	-	13,391
Support costs	3,067	3,027	20,543
	<u>3,067</u>	<u>3,027</u>	<u>33,934</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

6. SUPPORT COSTS - continued

Support costs are those costs that have been incurred by the charity in order to further the continued development of the charity's charitable activities.

Support costs, included in the above, are as follows:

	Direct costs	Support costs	2021 Total activities	2020 Total activities
	£	£	£	£
Trustees' remuneration etc	13,060	-	13,060	12,772
Bank charges	-	244	244	-
Interest payable and similar charges	-	2,148	2,148	2,384
Computer expenses	-	2,531	2,531	672
Postage and stationery	-	1,660	1,660	672
Telephone and internet	-	1,632	1,632	1,740
Subscriptions	331	-	331	446
Depreciation and loss on disposal of fixed asset	-	6,234	6,234	6,259
Insurance	-	844	844	536
Motor expenses	-	2,223	2,223	1,601
Accountancy and bookkeeping	-	3,027	3,027	3,239
	<u>13,391</u>	<u>20,543</u>	<u>33,934</u>	<u>30,321</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	610	460
Depreciation - assets on hire purchase contracts and finance leases	<u>5,624</u>	<u>5,623</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

	2021 £	2020 £
Trustees' salaries	12,548	12,253
Trustees' social security	<u>512</u>	<u>519</u>
	<u>13,060</u>	<u>12,772</u>

During the year ended 31 December 2021, Mr M R Bates was paid a salary of £12,548 (2020 - £12,253) in respect of the administrative duties and event organisation carried out on behalf of the charity.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

8. TRUSTEES' REMUNERATION AND BENEFITS - continued

TRUSTEES' EXPENSES

During the year ended 31 December 2021 trustees were re-imbursed by the charity for costs incurred in connection with fundraising activities and events totalling £7,711 (2020 - £10,081).

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Management	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Static Caravans £	Computer equipment £	Totals £
COST				
At 1 January 2021 and 31 December 2021	<u>4,099</u>	<u>56,235</u>	<u>3,375</u>	<u>63,709</u>
DEPRECIATION				
At 1 January 2021	2,463	14,558	3,180	20,201
Charge for year	<u>546</u>	<u>5,624</u>	<u>64</u>	<u>6,234</u>
At 31 December 2021	<u>3,009</u>	<u>20,182</u>	<u>3,244</u>	<u>26,435</u>
NET BOOK VALUE				
At 31 December 2021	<u>1,090</u>	<u>36,053</u>	<u>131</u>	<u>37,274</u>
At 31 December 2020	<u>1,636</u>	<u>41,677</u>	<u>195</u>	<u>43,508</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

10. TANGIBLE FIXED ASSETS - continued

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Static Caravans £
COST	
At 1 January 2021 and 31 December 2021	<u>56,235</u>
DEPRECIATION	
At 1 January 2021	14,558
Charge for year	<u>5,624</u>
At 31 December 2021	<u>20,182</u>
NET BOOK VALUE	
At 31 December 2021	<u>36,053</u>
At 31 December 2020	<u>41,677</u>

11. STOCKS

	2021 £	2020 £
Finished goods	<u>46</u>	<u>328</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments	<u>16,507</u>	<u>14,594</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Hire purchase (see note 15)	8,427	8,427
Trade creditors	14,139	10,626
Social security and other taxes	143	(292)
Other creditors	4,803	4,028
Accrued expenses	3,432	2,757
	<u>30,944</u>	<u>25,546</u>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Hire purchase (see note 15)	<u>21,486</u>	<u>29,913</u>

15. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	2021	2020
	£	£
Net obligations repayable:		
Within one year	8,427	8,427
Between one and five years	<u>21,486</u>	<u>29,913</u>
	<u>29,913</u>	<u>38,340</u>

16. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	23,446	(12,665)	10,781
	<u>23,446</u>	<u>(12,665)</u>	<u>10,781</u>
TOTAL FUNDS	<u>23,446</u>	<u>(12,665)</u>	<u>10,781</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	83,802	(96,467)	(12,665)
TOTAL FUNDS	<u>83,802</u>	<u>(96,467)</u>	<u>(12,665)</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	10,833	12,613	23,446
TOTAL FUNDS	<u>10,833</u>	<u>12,613</u>	<u>23,446</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	90,675	(78,062)	12,613
TOTAL FUNDS	<u>90,675</u>	<u>(78,062)</u>	<u>12,613</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	10,833	(52)	10,781
TOTAL FUNDS	<u>10,833</u>	<u>(52)</u>	<u>10,781</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	174,477	(174,529)	(52)
TOTAL FUNDS	<u>174,477</u>	<u>(174,529)</u>	<u>(52)</u>

Unrestricted - General fund

This fund represent the free funds of the charity that are not designated for particular purposes.

17. RELATED PARTY DISCLOSURES

At the balance sheet date the charity owed trustees £4,748 (2020 - £4,028). This represents expenses incurred personally by trustees on behalf of the charity.

18. ULTIMATE CONTROLLING PARTY

The charity is controlled by the trustees as listed in the Report of the Trustees.