

The Holistic Cancer Centre

England & Wales · Charity number 702114

Details

Other names	WHCS THERAPEUTIC CANCER CARE, WIRRAL HOLISTIC CARE SERVICES
Status	Registered
Legal form	Charitable company
Company number	02349347
Registered	1989-10-16
Register	View on the Charity Commission register

Contact

Address	6 Ashburton Road Prenton CH43 8TW
Phone	01516529313
Email	enquiries@holisticcancercentre.org.uk
Website	www.holisticcancercentre.org.uk

Activities

Objects: TO PROMOTE THE RELIEF OF SICKNESS AND ADVANCE THE EDUCATION OF THE PUBLIC BY THE PROVISION OF SERVICES AND RESOURCES TO MEET THE EMOTIONAL AND MEDICAL NEEDS OF ALL INDIVIDUALS WHO REQUIRE THEM AND TO IMPROVE THE QUALITY OF LIFE FOR SUCH INDIVIDUALS BY MEANS OF HOLISTIC CARE, SERVICES AND MEDICINES.

Activities: To promote the relief of sickness and advance the education of the public by the provision of services and resources to meet the emotional and medical needs of all individuals who require them and to improve the quality of life for such individuals by means of holistic care, services and medicines.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Cheshire East
- Cheshire West & Chester
- Flintshire
- Lancashire
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£210,829	£218,443	-	-
2024-03-31	£189,041	£167,079	-	-
2023-03-31	£164,311	£173,365	-	-
2022-03-31	£150,995	£143,648	-	-
2021-03-31	£199,988	£121,448	-	-

Trustees

Name	Role	Appointed
Allan Brookes	Chair	2022-04-20
Andrea McKevitt		2022-04-30
Catherine Alfonso		2023-05-01
Yvette Louise Marsden-Beckett		2018-04-11

The Holistic Cancer Centre

England & Wales - Charity number 702114

Accounts

Charity registration number 702114

Company registration number 02349347 (England and Wales)

THE HOLISTIC CANCER CENTRE LTD

(A Company Limited by Guarantee and not having a share capital)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

THE HOLISTIC CANCER CENTRE LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Y.L. Marsden-Beckett A. Brookes A. C. McKevitt C. P. Alfonso
Charity number	702114
Company number	02349347
Principal address	Solas 6 Ashburton Road Claughton Prenton Wirral CH43 8TW Wirral
Independent examiner	McEwan Wallace Limited 6 Abbots Quay Monks Ferry Birkenhead Wirral CH41 6AF
Bankers	Barclays Bank PLC Birkenhead Wirral CH41 4DA
Solicitors	Michael Saleh & Co 748 Wilmslow Road Didsbury Manchester M20 2DW

THE HOLISTIC CANCER CENTRE LTD

CONTENTS

	Page
Trustees report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 20

THE HOLISTIC CANCER CENTRE LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2025*

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 governing document, 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).

General charity information

The charity was established in 1988 and is recognised as a Centre of Excellence by many health care professionals across not only the UK but also further afield.

The charity is a nursing led organisation that continues to evolve based on the identifiable needs of those who use its services. It is a patient directed organisation, we work in collaboration with patients using a combination of innovative ideas and lateral thinking, enabling us to respond to and meet patients needs.

We help our patients to make sense of their world when they feel that everything has gone out of control and empower them with knowledge to improve their quality of life.

Objectives and activities

When planning activities for the residents of Wirral and beyond, the Trustees are mindful of the Charity Commissions guidelines on Public Benefit and believe that the Charity has complied with the duty in section 17 (5) of the Charities Act 2011 and subsequent updates in the Charities Act 2022.

The Charity's principal objective and activity continues to be, to promote the relief of sickness and advance the education of the public by the provision of services and resources to meet the emotional and medical needs of the individual who requires them and to improve the quality of life for such individuals by means of holistic care and services. There has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

THE HOLISTIC CANCER CENTRE LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Over the year the charity has continued to provide direct care to those with cancer and also to provide emotional/psychological support for family members, relatives and carers. In the 24/25 financial year, the team have delivered in excess of 7,000 contacts; including but not limited to, a range of Therapeutic treatments, nurse consultations and counselling.

The charity has maintained its opening hours, including evening opening for those that may be in employment or require additional flexibility around the standard '9-5' working hours.

During the year, members of the Board of Trustees agreed to change the Charity's management structure, in recognition of the operating model. This involved the Nurse and Centre Manager becoming the CEO to accurately reflect the role and responsibilities being undertaken.

The charity's charity shop continues to provide essential income to support the delivery of services, vital fundraising activities are undertaken and continuous grant applications are submitted. These grant applications and fundraising activities are going to become even more crucial from 25/26 as the Charity will be losing its NHS funding after 37 years (£40,000+ per year), due to budget cuts.

Below are some of the grants that were awarded to the Charity during the 24/25 financial year:

Funding From	Amount (£)
Awards for All	20,000
Medicash	3,000
Skelton Fund	1,144
Asda Foundation	1,000
Mason Bibby	600

Overall, the charity has had a successful but challenging year. It has been a year of increased service demand, coupled with a reduction in income raised, due to the increasingly difficult economic climate and the subsequent impact on charities. Furthermore, as the charity is set to lose its NHS funding, the Board of Trustees are working to mitigate the threats to which the charity is exposed and are satisfied that sufficient systems are in place to mitigate exposure to the major risks.

THE HOLISTIC CANCER CENTRE LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Financial review

It is the policy of the charity that 'free reserves', being unrestricted funds which have not been designated for a specific use nor tied up in fixed assets, should be maintained at a level equivalent to between three and six month's unrestricted charitable expenditure. The trustees consider 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.

Unrestricted expenditure on charitable activities (excluding discretionary repairs and other costs incurred when funds permit) in 2025/26 is expected to be in the range £50,000 to £70,000 (if identified cost savings and planned cost reductions have to be applied). Three months of unrestricted expenditure at this level would equate to £12,500 to £17,500.

Actual unrestricted reserves held at the year end amounted to £650,527 (see note 21). Of these funds, (£5,662) is related to net assets not tied up in fixed assets, with the 'current' element of bank loans of £20,326 netted from that figure. As the bank loans are secured specifically on fixed assets, the trustees deem it appropriate to also exclude the related bank loan element from the current assets assessment for 'free reserves' purposes, resulting in 'free' unrestricted current assets equating to £14,664. This adjusted 'free reserves' figure meets the planned minimum 'free reserves' policy level. The trustees are working in 2025/26 to increase the retained unrestricted reserves not tied up in fixed assets to move them further into the 'three to six months' band.

Income in the year amounted to £210,829, a decrease of £21,416 on 2024's unusually high total of £232,245. The Board of Trustees appointed a part time Fundraising Manager in 2023/24 to increase fundraising activities, and this has led to higher levels in 2024 and 2025 than achieved in the years prior.

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 HOLISTIC CANCER CENTRE LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The charity is a company limited by guarantee and not having a share capital. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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:

Mrs. Y.L. Marsden-Beckett
Mr. A. Brookes
Miss. A. C. McKeivitt
Mrs. C. P. Alfonso

Trustees appointed in 2022/23 and 2023/24 were recruited via a formal expression of interest to the Chair of the Board, currently Mr A Brookes, for consideration by Board Members. The interested parties were then invited for a formal interview with the Board and it was subsequently decided that they should be appointed as trustees with specific responsibilities in relation to the running of the Charity.

As ever the charity can report it is very fortunate to have a caring and responsible team who are always willing to take on "new" challenges and "go the extra mile". The majority of the charity's team are volunteers who provide a valuable service to the charity in assisting in the delivery of care at the Therapeutic Cancer Centre and working in the charity's shop. The volunteers are pleased to provide their time, knowledge and skills with no financial gain. Many of the volunteers are active or retired health care professionals.

The management of the Charity was overseen and decided by the active Trustees. The Board of Trustees attend formal monthly Board meetings throughout the year.

The team (staff) in the Centre comprises Registered Nurses, Therapists and Administrative staff. The day to day management of the Centre is the responsibility of the Nurse/Centre Manager who reports directly to the Board of Trustees.

The Charity shop is led by two Managers (job-share) who are supported by volunteers.

Both the Centre and Shop teams come together for meetings, training, socialising and charity fundraising events.

All team members have up to date DBS checks where appropriate.

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

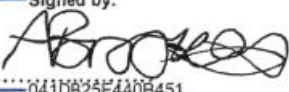
The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

THE HOLISTIC CANCER CENTRE LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The trustees report was approved by the Board of Trustees.

Signed by:

041D825E440B451...

Trustee

09/12/2025

Date:

A. E. McKeitt
1/12/25

Signed by:

24B08341B06E49A...

THE HOLISTIC CANCER CENTRE LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE HOLISTIC CANCER CENTRE LTD

I report to the trustees on my examination of the financial statements of THE HOLISTIC CANCER CENTRE LTD (the charity) for the year ended 31 March 2025.

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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 Companies Act 2006.
- 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 Companies Act 2006 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 financial statements 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.

Kris Billington

McEwan Wallace Limited

Kris Billington
6 Abbots Quay
Monks Ferry
Birkenhead
Wirral
CH41 5LH

Dated:

THE HOLISTIC CANCER CENTRE LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	67,855	-	67,855	92,977	-	92,977
Charitable activities	4	57,448	40,218	97,666	43,248	43,204	86,452
Other trading activities	5	45,308	-	45,308	52,816	-	52,816
Total income		<u>170,611</u>	<u>40,218</u>	<u>210,829</u>	<u>189,041</u>	<u>43,204</u>	<u>232,245</u>
Expenditure on:							
Raising funds	6	18,891	-	18,891	23,296	-	23,296
Charitable activities	7	152,942	46,610	199,552	143,783	36,556	180,339
Total expenditure		<u>171,833</u>	<u>46,610</u>	<u>218,443</u>	<u>167,079</u>	<u>36,556</u>	<u>203,635</u>
Net income/(expenditure)		(1,222)	(6,392)	(7,614)	21,962	6,648	28,610
Transfers between funds		<u>190,148</u>	<u>(190,148)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	8	188,926	(196,540)	(7,614)	21,962	6,648	28,610
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>463,116</u>	<u>201,797</u>	<u>664,913</u>	<u>441,154</u>	<u>195,149</u>	<u>636,303</u>
Fund balances at 31 March 2025		<u>652,042</u>	<u>5,257</u>	<u>657,299</u>	<u>463,116</u>	<u>201,797</u>	<u>664,913</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE HOLISTIC CANCER CENTRE LTD

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		759,273		746,748
Current assets					
Debtors	14	458		156	
Cash at bank and in hand		26,287		64,500	
		26,745		64,656	
Creditors: amounts falling due within one year	16	(27,150)		(24,209)	
Net current (liabilities)/assets			(405)		40,447
Total assets less current liabilities			758,868		787,195
Creditors: amounts falling due after more than one year	17		(101,569)		(122,282)
Net assets			657,299		664,913
The funds of the charity					
Restricted income funds	19		5,257		201,797
Unrestricted funds	20		652,042		463,116
			657,299		664,913

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 2025.

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 1 December 2025



Trustee

Company registration number 02349347 (England and Wales)

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The Holistic Cancer Centre Ltd is a registered Charity and a company limited by guarantee incorporated in England and Wales. The liability in respect of the guarantee as set out in the memorandum is limited to £1 per member of the company

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". 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 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. The principal accounting policies adopted are set out below.

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 immediate future, at least for a minimum period of twelve months following approval of these financial statements.

The charity has, as of July 2025, not been able to renew the receipt of central core funding for 2025/26 which was previously £43,248 per annum. The trustees are appealing the decision to stop this central funding and are taking steps to replace that income and open up new funding streams. The charity has been able to generate funds raised through operating a shop, fundraising and applying for specific grants. In 2024/25, this additional funding amounted to over £160,000 and whilst it is discretionary to a certain extent, the trustees are confident similar levels can be accessed in 2025/26 and beyond.

The charity has overall reserves of in excess of £650,000 at 31 March 2025, of which the vast majority are unrestricted, and available cash deposits at that date of in excess of £26,000. The charity has significant fixed assets, including property, which if required could be used to generate or secure additional cashflow should the trustees find it necessary. It is the trustees preference to continue operating from the property it currently owns, but if necessary to ensure the future operation of the charity, the trustees are prepared to sell the property and use the net proceeds (after clearance of secured loans) to fund the leasing of new premises, relocation and provide working capital to fund on-going service provision.

On this basis, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.2 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 or grantors 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.

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.3 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.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.5 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:

Land and buildings	No Depreciation
Property improvements	10% Straight Line
Fixtures and fittings	25% Straight Line
Computers	33% Straight Line

Land and buildings have not been depreciated as the trustees keep the property in a sound state of repair, such that its expected useful economic life is in excess of 50 years. As a result, any depreciation charge is considered immaterial

Gifted assets are capitalised if valued over £250 at the point of receipt

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 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.

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.8 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.

1.9 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.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and gifts	67,855	92,977

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Charitable activities

	2025 £	2024 £
Performance related grants	97,666	86,452
Analysis by fund		
Unrestricted funds	57,448	43,248
Restricted funds	40,218	43,204
	<u>97,666</u>	<u>86,452</u>
Performance related grants		
NHS Cheshire and Merseyside ICB	43,248	43,248
Mark Benevolent Fund	-	16,984
Bereavement Support	-	9,750
Lottery funding	20,000	-
Sport England	-	5,965
Albert Hunt Trust	5,000	5,000
Anne Duchess of Westminster's Fund	-	3,705
The Duchy of Lancaster Benevolent Fund	-	1,800
PH Holt Foundation	10,000	-
The Louis Nicholas Residuary Charitable Trust	6,000	-
Other	13,418	-
	<u>97,666</u>	<u>86,452</u>

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2025 £	2024 £
Shop income	45,092	52,535
Miscellaneous income	216	281
Other trading activities	<u>45,308</u>	<u>52,816</u>

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Staging fundraising events	1,708	2,408
Trading costs		
Operating charity shops	17,183	20,888
Total costs	<u>18,891</u>	<u>23,296</u>

7 Charitable activities

	2025 £	2024 £
Staff costs	119,856	104,746
Depreciation and impairment	3,739	1,560
Course and activity costs	9,363	7,815
Telephone	4,075	3,328
Stationery and postage	1,670	1,499
Insurance	5,699	4,846
Repairs and Renewals	9,240	29,385
Miscellaneous	23,106	3,600
Bank charges and interest	8,644	9,934
Utilities	9,255	8,906
Independent review and accountancy	4,905	4,720
	<u>199,552</u>	<u>180,339</u>
	<u>199,552</u>	<u>180,339</u>
Analysis by fund		
Unrestricted funds	152,942	143,783
Restricted funds	46,610	36,556
	<u>199,552</u>	<u>180,339</u>

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8	Net movement in funds	2025	2024
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	3,739	1,560
	<u>3,739</u>	<u>1,560</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Managers and trustees	5	5
Other	6	7
Total	<u>11</u>	<u>12</u>

Employment costs	2025	2024
	£	£
Wages and salaries	115,804	102,221
Social security costs	2,294	1,014
Other pension costs	1,758	1,511
	<u>119,856</u>	<u>104,746</u>

No trustees received remuneration in respect of their services as a trustee in the year.
All expenditure other than employment costs are considered to be support costs of the charity.

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Intangible fixed assets

	Website £
Cost	
At 1 April 2024 and 31 March 2025	13,800
Amortisation and impairment	
At 1 April 2024 and 31 March 2025	13,800
Carrying amount	
At 31 March 2025	-
At 31 March 2024	-

13 Tangible fixed assets

	Land and buildings £	Property improvements £	Fixtures and fittings £	Computers £	Total £
Cost					
At 1 April 2024	739,682	7,920	44,284	5,534	797,420
Additions	-	11,844	3,800	620	16,264
At 31 March 2025	739,682	19,764	48,084	6,154	813,684
Depreciation and impairment					
At 1 April 2024	-	2,376	43,626	4,670	50,672
Depreciation charged in the year	-	1,976	1,279	484	3,739
At 31 March 2025	-	4,352	44,905	5,154	54,411
Carrying amount					
At 31 March 2025	739,682	15,412	3,179	1,000	759,273
At 31 March 2024	739,682	5,544	658	864	746,748

The cost of 'Land and Buildings' is the actual built up cost of acquiring the property and renovations carried out since to enable the charity to carry out and enhance the services it provides. The carrying value is reflective of its 'value in use' to the charity and not in respect of its resale value if it ever had to be sold to parties which have different planned usage.

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	458	156

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Loans and overdrafts

	2025 £	2024 £
Bank loans	121,895	140,640
Payable within one year	20,326	18,358
Payable after one year	101,569	122,282

The bank loan is secured by way of a legal charge dated 7 July 2005 over the freehold property situated and known as 6 Ashburton Road, Claughton, Birkenhead, CH43 8TW
The secured debt amounts to 16.5% (2024 18.9%) of the total carrying value of the property.

16 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank loans	15	20,326	18,358
Other taxation and social security		2,502	1,700
Other creditors		427	418
Accruals and deferred income		3,895	3,733
		<u>27,150</u>	<u>24,209</u>

17 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	15	101,569	122,282

18 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,758	1,511

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
	-	-	-	-	-
Refurbishment grants	190,148	-	-	(190,148)	-
Sport England	3,151	-	(3,151)	-	-
Anne Duchess of Westminster's Fund	3,705	-	(3,705)	-	-
The Duchy of Lancaster Benevolent Fund	1,077	-	(1,077)	-	-
The Albert Hunt Trust	3,716	-	(3,716)	-	-
Eleanor Rathbone Charitable Trust	-	2,000	(1,433)	-	567
Hemby Charitable Trust	-	1,500	(752)	-	748
LCVS Community Impact Fund	-	2,574	(2,400)	-	174
Lottery Community Grant	-	20,000	(20,000)	-	-
The Skelton Trust	-	1,144	(1,144)	-	-
PH Holt Foundation	-	10,000	(8,912)	-	1,088
Medicash Foundation	-	3,000	(320)	-	2,680
	<u>201,797</u>	<u>40,218</u>	<u>(46,610)</u>	<u>(190,148)</u>	<u>5,257</u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Refurbishment grants	190,148	-	-	-	190,148
Sport England	-	5,965	(2,814)	-	3,151
Anne Duchess of Westminster's Fund	-	3,705	-	-	3,705
The Duchy of Lancaster Benevolent Fund	-	1,800	(723)	-	1,077
Mark Benevolent Fund	-	16,984	(16,984)	-	-
Rathbones/ Price Harry Trust	2,001	-	(2,001)	-	-
Zedra Trust	3,000	-	(3,000)	-	-
The Albert Hunt Trust	-	5,000	(1,284)	-	3,716
Bereavement Support	-	9,750	(9,750)	-	-
	<u>195,149</u>	<u>43,204</u>	<u>(36,556)</u>	<u>-</u>	<u>201,797</u>

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

The purpose of the Refurbishment grant, which includes I.C.A.P. grant income, was to meet the costs of refurbishment of the property acquired and fitted out to meet the charity's service needs and provision. The balance of the fund was carried in fixed assets under Land & Buildings, and was fully released to unrestricted funds in 2024/25 following a review by the Trustees that confirmed all terms and conditions of the grant release had been met.

The Sport England grant relates to the project Yoga in the Park.

The Anne Duchess of Westminster's Fund grant is for instructor expenses and room hire for yoga classes.

The Duchy of Lancaster Benevolent Fund grant is for the purchase of garden furniture.

The Bereavement Support grant relates to courses on bereavement.

The Eleanor Rathbone grant relates to the hire of an acupuncture therapist.

The Hemby Charitable Foundation Relates to the purchase of lotions and creams for the patients.

The LVC Cost of Living grant relates to nurses salaries.

The Lottery Community grant relates to nurses salaries and the general running costs of the charity.

The Skelton Trust relates to new equipment for consulting rooms and a new reception desk.

The PH Holt Foundation grant relates to charity running costs.

The Medicash Foundation grant relates to the hire of therapists and the general running costs of the charity.

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	463,116	170,611	(171,833)	190,148	652,042

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	441,154	189,041	(167,079)	-	463,116

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	759,273	-	759,273
Current assets/(liabilities)	(5,662)	5,257	(405)
Long term liabilities	(101,569)	-	(101,569)
	<u>652,042</u>	<u>5,257</u>	<u>657,299</u>

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

21 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	555,523	191,225	746,748
Current assets/(liabilities)	29,875	10,572	40,447
Long term liabilities	(122,282)	-	(122,282)
	<u>463,116</u>	<u>201,797</u>	<u>664,913</u>

Included in unrestricted current assets of (£5,662) for 2025 are bank loan repayments falling due within one year of £20,326. Excluding these amounts, unrestricted current assets amount to £14,664.

22 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

The Holistic Cancer Centre

England & Wales - Charity number 702114

Accounts

Charity registration number 702114

Company registration number 02349347 (England and Wales)

THE HOLISTIC CANCER CENTRE LTD

(A Company Limited by Guarantee and not having a share capital)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

THE HOLISTIC CANCER CENTRE LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Mrs. Y.L. Marsden-Beckett
Mr. A.R. Brookes
Miss. A. C. McKevitt
Mrs. C. P. Alfonso

Charity number 702114

Company number 02349347

Principal address Solas
6 Ashburton Road
Claughton
Prenton
Wirral
CH43 8TW

Independent examiner McEwan Wallace Limited
6 Abbots Quay
Monks Ferry
Birkenhead
Wirral
CH41 6AF

Bankers Barclays Bank PLC
Birkenhead
Wirral
CH41 4DA

Solicitors Irwell Law
The Peninsula
Victoria Place
Manchester
M4 4FB

THE HOLISTIC CANCER CENTRE LTD

CONTENTS

	Page
Trustees report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 19

THE HOLISTIC CANCER CENTRE LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 governing document, 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).

General charity information

The charity was established in 1988 and is recognised as a Centre of Excellence by many health care professionals across not only the UK but also further afield.

The charity is a nurse led organisation that continues to evolve based on the identifiable needs of those who use its services. It is a patient directed organisation, we work in collaboration with patients using a combination of innovative ideas and lateral thinking, enabling us to respond to and meet patients' needs.

We help our patients to make sense of their world when they feel that everything has gone out of control and empower them with knowledge to improve their quality of life.

Objectives and activities

When planning activities for patients from Wirral, Liverpool, Cheshire, North Wales and beyond, the Trustees are mindful of the Charity Commissions guidelines on Public Benefit and believe that the Charity has complied with the duty in section 17 (5) of the Charities Act 2011 and subsequent updates in the Charities Act 2022.

The Charity's principal objective and activity continues to be, to promote the relief of sickness and advance the education of the public by the provision of services and resources to meet the emotional and medical needs of the individual who requires them and to improve the quality of life for such individuals by means of holistic care and services. There has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Over the year the charity has continued to provide direct care to those with cancer and also to provide emotional/psychological support for family members, relatives and carers. The charity has also extended its opening hours to make it more accessible to patients, particularly those in employment.

The Charity has continued to use a part-time Fundraising Manager who has provided a great return in terms of income generated versus cost. This has enabled us to secure vital funds, enabling the charity to continue to deliver and expand its services in line with patient demand. The Charity's team regularly seek patient feedback to inform planning and delivery of services as well as any potential areas for improvement.

THE HOLISTIC CANCER CENTRE LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Some key achievements this year have been:

- expanding our group yoga therapy classes in to the community;
- expanding our Counselling Services including supporting student Councillors with the relevant supervision etc. in place;
- new therapy beds, garden furniture and furniture for a dedicated counselling room; and
- the renovation of the Annexe building to incorporate a kitchen area, making it self-contained to enable it to be hired out and provide an additional income source to the charity whilst continuing to be utilised for the benefit of patient services.

The Board of Trustees, in conjunction with staff and volunteers have continued to promote the Charity by utilising social media, local radio/newspapers and promotional events at local supermarkets and popular destinations. This has seen the charity supporting people from a wider demographic and helped secure support and funding from a wider geographical area.

The charity's charity shop has continued to provide essential income to support the delivery of patient services through sales from the shop and utilising online market places where appropriate.

Overall, the charity has had a successful year, increasing its fundraising and marketing activities which has resulted in increased support from organisations and individuals alike which has enabled us to meet increased patient demand whilst expanding services and opening hours.

Below are some of the grants that were awarded to the Charity during the 22/23 and 23/24 financial years:

Funding From	Amount (£)
Rathbones/ Prince Harry Trust	2,001
Mark Benevolent Fund	16,984
The Albert Hunt Trust	5,000
Anne Duchess of Westminster's Fund	3,705

Financial review

It is the policy of the charity that 'free reserves', being unrestricted funds which have not been designated for a specific use nor tied up in fixed assets, should be maintained at a level equivalent to between three and six month's unrestricted charitable expenditure. The trustees consider 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.

THE HOLISTIC CANCER CENTRE LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Unrestricted expenditure on charitable activities (excluding discretionary repairs) in 2024/25 is expected to be similar to 2023/24 so is projected to be £115,000. Three months of unrestricted expenditure at this level would equate to £28,750.

Actual unrestricted reserves held at the year-end amounted to £463,116 (see note 22). Of these funds, £29,875 is related to net assets not tied up in fixed assets, which meets the planned minimum 'free reserves' policy level. The trustees are working in 2024/25 to increase the retained unrestricted reserves not tied up in fixed assets to move them further into the 'three to six months' band.

Income in the year amounted to £232,245, an increase of £67,934 from 2023's total of £164,311. The Board of Trustees appointed a part time Fundraising Manager to increase fundraising activities.

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 HOLISTIC CANCER CENTRE LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The charity is a company limited by guarantee and not having a share capital. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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:

Mrs. Y.L. Marsden-Beckett
Mr. A.R Brookes
Miss. A. C. McKevitt
Mrs. C. P. Alfonso

The charity is very fortunate to have such a caring and responsible team who are always willing to take on "new" challenges and "go the extra mile". The majority of the charity's team are volunteers who provide a valuable service to the charity in assisting in the delivery of care at the Therapeutic Cancer Centre and working in the charity's shop. The team also actively plan and deliver fundraising events for the Charity on regular basis. The volunteers are pleased to provide their time, knowledge and skills with no financial gain. Many of the volunteers are active or retired health care professionals.

The management of the Charity was overseen and decided by the active Trustees. The Board of Trustees attend formal monthly Board meetings throughout the year.

The team (staff) in the Centre comprises Registered Nurses, Therapists and Administrative staff. The day-to-day management of the Centre is the responsibility of the Nurse/Centre Manager who reports directly to the Board of Trustees.

The Charity shop is led by two Managers (job-share) who are supported by a team of dedicated volunteers.

Both the Centre and Shop teams come together for meetings, training, socialising and charity fundraising events.

All team members have up to date DBS checks where appropriate.

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts;
and
- pay in accordance with the company's contractual and other legal obligations.

The trustees report was approved by the Board of Trustees.

THE HOLISTIC CANCER CENTRE LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Trustee

7 November 2024

THE HOLISTIC CANCER CENTRE LTD

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HOLISTIC CANCER CENTRE LTD

I report to the trustees on my examination of the financial statements of THE HOLISTIC CANCER CENTRE LTD (the charity) for the year ended 31 March 2024.

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.

McEwan Wallace Limited

Kris Billington
6 Abbots Quay
Monks Ferry
Birkenhead
Wirral
CH41 5LH

Dated: 7 November 2024

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
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THE HOLISTIC CANCER CENTRE LTD

		2024	2024	2024	2023	2023	2023
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	3	92,977	-	92,977	59,619	-	59,619
Charitable activities	4	43,248	43,204	86,452	60,400	3,000	63,400
Other trading activities	5	52,816	-	52,816	41,292	-	41,292
		<u>189,041</u>	<u>43,204</u>	<u>232,245</u>	<u>161,311</u>	<u>3,000</u>	<u>164,311</u>
Total income			<u>43,204</u>				
			4				
Expenditure on:							
Raising funds	6	23,296	-	23,296	29,268	-	29,268
Charitable activities	7	143,783	36,556	180,339	144,097	-	144,097
		<u>167,079</u>	<u>36,556</u>	<u>203,635</u>	<u>173,365</u>	<u>-</u>	<u>173,365</u>
Total expenditure			<u>36,556</u>				
			6				
Net income/(expenditure) and movement in funds		21,962	6,648	28,610	(12,054)	3,000	(9,054)
Reconciliation of funds:							
Fund balances at 1 April 2023		441,154	195,149	636,303	453,208	192,149	645,357
		<u>463,116</u>	<u>201,797</u>	<u>664,913</u>	<u>441,154</u>	<u>195,149</u>	<u>636,303</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		746,748		747,012
Current assets					
Debtors	14	156		3,864	
Cash at bank and in hand		64,500		56,632	
			<u>64,656</u>		<u>60,496</u>
Creditors: amounts falling due within one year	16		(24,209)		(29,162)
Net current assets			40,447		31,334

THE HOLISTIC CANCER CENTRE LTD

Total assets less current liabilities		787,195	778,346
Creditors: amounts falling due after more than one year	17	(122,282)	(142,043)
Net assets excluding pension liability		664,913	636,303
		<u>664,913</u>	<u>636,303</u>
Net assets		<u><u> </u></u>	<u><u> </u></u>
The funds of the charity			
Restricted income funds	20	201,797	195,149
Unrestricted funds		463,116	441,154
		<u>664,913</u>	<u>636,303</u>
		<u><u> </u></u>	<u><u> </u></u>

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 2024.

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 7 November 2024.

Trustee

Company registration number 02349347 (England and Wales)

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

The Holistic Cancer Centre Limited is a registered Charity and a company limited by guarantee incorporated in England and Wales. The liability in respect of the guarantee as set out in the memorandum is limited to £1 per member of the company

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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. The principal accounting policies adopted are set out below.

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.

The charity has renewed central core funding for 2024/25 of £43,248 and the trustees expect the same or similar funding will be available going forwards. This core funding is supplement by additional funds raised through operating a shop, fundraising and applying for specific grants. In 2023/24, this additional funding amounted to £188,000 and whilst it is discretionary to a certain extent, the trustees are confident similar levels can be accessed in 2024/25 and beyond.

The charity has overall reserves of in excess of £660,000 at 31 March 2024 and available cash deposits of £64,000.

On this basis, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.2 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 or grantors 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.

1.3 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.

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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.

1 Accounting policies (Continued)

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.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.5 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:

Land and buildings	No Depreciation
Property improvements	10% Straight Line
Fixtures and fittings	25% Straight Line
Computers	33% Straight Line

Land and buildings have not been depreciated as the trustees keep the property in a sound state of repair, such that its expected useful economic life is in excess of 50 years. As a result, any depreciation charge is considered immaterial

Gifted assets are capitalised if valued over £250 at then point of receipt

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 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 Accounting policies (Continued)

1.8 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.

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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.

1.9 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.

1.10 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.

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

Unrestricted Unrestricted **funds**
funds

2024 2023
£ £

Donations and gifts 92,977 59,619

4 Charitable activities

2024 **2023**
£ £

Performance related grants 86,452 63,400

Analysis by fund

Unrestricted funds 43,248 60,400

Restricted funds 43,204 3,000

86,452 63,400

Performance related grants

NHS Cheshire and Merseyside ICB 43,248 50,456

Mark Benevolent Fund 16,984 -

Bereavement Support 9,750 -

Lottery funding - 9,944

Sport England 5,965 -

Albert Hunt Trust 5,000 -

Anne Duchess of Westminster's Fund 3,705 -

The Duchy of Lancaster Benevolent Fund 1,800 -

Other - 3,000

86,452 63,400

5 Other trading activities

Unrestricted Unrestricted
funds funds

2024 2023
£ £

Shop income 52,535 41,060

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Miscellaneous income	281	232
Other trading activities	52,816	41,292
	<u> </u>	<u> </u>

6 Expenditure on raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Fundraising and publicity		
Fundraising costs	2,408	303
	<u> </u>	<u> </u>
Trading costs		
Operating charity shops	20,888	28,965
	<u>23,296</u>	<u>29,268</u>
Total costs	<u> </u>	<u> </u>

7 Charitable activities

	2024	2023
	£	£
Staff costs	104,746	100,468
Depreciation and impairment	1,560	1,342
Course and activity costs	7,815	-
Telephone	3,328	2,837
Stationery and postage	1,499	1,775
Insurance	4,846	4,976
Repairs and Renewals	29,385	6,812
Miscellaneous	3,600	3,191
Bank charges and interest	9,934	7,787
Utilities	8,906	10,086
Independent review and accountancy	4,720	4,823
	<u>180,339</u>	<u>144,097</u>
	<u>180,339</u>	<u>144,097</u>

Analysis by fund

Unrestricted funds	143,783	144,097
Restricted funds	36,556	-
	<u>180,339</u>	<u>144,097</u>

8 Net movement in funds

2024	2023
------	------

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The net movement in funds is stated after charging/(crediting):	£	£
Depreciation of owned tangible fixed assets	<u>1,560</u>	<u>1,342</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Managers and trustees	5	5
Other	<u>7</u>	<u>6</u>
Total	<u>12</u>	<u>11</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	102,221	99,440
Social security costs	1,014	107
Other pension costs	<u>1,511</u>	<u>921</u>
	<u>104,746</u>	<u>100,468</u>

No trustees received remuneration in respect of their services as a trustee in the year.
All expenditure other than employment costs are considered to be support costs of the charity.

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Intangible fixed assets

	Website
	£
Cost	
At 1 April 2023 and 31 March 2024	<u>13,800</u>
Amortisation and impairment	
At 1 April 2023 and 31 March 2024	<u>13,800</u>
Carrying amount	
At 31 March 2024	-

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

At 31 March 2023					
-					
13 Tangible fixed assets	Land and buildings	Property improvements	Fixtures and fittings	Computers	Total
	£	£	£	£	£
Cost					
At 1 April 2023	739,682	7,920	61,836	4,238	813,676
Additions	-	-	-	1,296	1,296
Disposals	-	-	(17,552)	-	(17,552)
At 31 March 2024	<u>739,682</u>	<u>7,920</u>	<u>44,284</u>	<u>5,534</u>	<u>797,420</u>
Depreciation and impairment					
At 1 April 2023	-	1,584	60,849	4,231	66,664
Depreciation charged in the year	-	792	329	439	1,560
Eliminated in respect of disposals	-	-	(17,552)	-	(17,552)
At 31 March 2024	<u>-</u>	<u>2,376</u>	<u>43,626</u>	<u>4,670</u>	<u>50,672</u>
Carrying amount					
At 31 March 2024	<u>739,682</u>	<u>5,544</u>	<u>658</u>	<u>864</u>	<u>746,748</u>
At 31 March 2023	<u>739,682</u>	<u>6,336</u>	<u>987</u>	<u>7</u>	<u>747,012</u>

The cost of 'Land and Buildings' is the actual built up cost of acquiring the property and renovations carried out since to enable the charity to carry out and enhance the services it provides. The carrying value is reflective of its 'value in use' to the charity and not in respect of its resale value if it ever had to be sold to parties which have different planned usage.

14 Debtors	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	-	3,604
Prepayments and accrued income	156	260
	<u>156</u>	<u>3,864</u>
15 Loans and overdrafts	2024	2023
	£	£
Bank loans	<u>140,640</u>	<u>156,144</u>
Payable within one year	18,358	14,101
Payable after one year	<u>122,282</u>	<u>142,043</u>

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The bank loan is secured by way of a legal charge dated 7 July 2005 over the freehold property situated and known as 6 Ashburton Road, Claughton, Birkenhead, CH43 8TW
The secured debt amounts to 18.9% (2023 20.9%) of the total carrying value of the property.

16 Creditors: amounts falling due within one year

		2024	2023
	Notes	£	£
Bank loans	15	18,358	14,101
Other taxation and social security		1,700	1,463
Deferred income	18	-	9,750
Other creditors		418	-
Accruals and deferred income		3,733	3,848
		<u>24,209</u>	<u>29,162</u>

17 Creditors: amounts falling due after more than one year

		2024	2023
	Notes	£	£
Bank loans	15	<u>122,282</u>	<u>142,043</u>

18 Deferred income

	2024	2023
	£	£
Other deferred income	<u>-</u>	<u>9,750</u>

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	<u>-</u>	<u>9,750</u>

Movements in the year:

Deferred income at 1 April 2023	9,750	9,750
Released from previous periods	(9,750)	-
Deferred income at 31 March 2024	<u>-</u>	<u>9,750</u>

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>1,511</u>	<u>921</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Refurbishment grants	190,148	-	-	190,148
Sport England	-	5,965	(2,814)	3,151
Anne Duchess of Westminster's Fund	-	3,705	-	3,705
The Duchy of Lancaster Benevolent Fund	-	1,800	(723)	1,077
Mark Benevolent Fund	-	16,984	(16,984)	-
Rathbones/ Price Harry Trust	2,001	-	(2,001)	-
Zedra Trust	3,000	-	(3,000)	-
The Albert Hunt Trust	-	5,000	(1,284)	3,716
Bereavement Support	-	9,750	(9,750)	-
	<u>195,149</u>	<u>43,20</u>	<u>(36,556)</u>	<u>201,797</u>
		<u>4</u>		

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Refurbishment grants	190,148	-	-	190,148
Rathbones/ Price Harry Trust	2,001	-	-	2,001
Zedra Trust	-	3,000	-	3,000
	<u>192,149</u>	<u>3,000</u>	<u>-</u>	<u>195,149</u>

The purpose of the Refurbishment grant, which includes I.C.A.P. grant income, was to meet the costs of refurbishment of the new property. The balance of the fund is carried in fixed assets under Land & Buildings.

The Rathbone/ Prince Harry Trust grant relates to a patient survivorship project.

The Zedra grant is to cover the growing need for counselling services.

The Sport England grant relates to the project Yoga in the Park.

The Anne Duchess of Westminster's Fund grant is for instructor expenses and room hire for yoga classes.

The Duchy of Lancaster Benevolent Fund grant is for the purchase of garden furniture.

The Mark Benevolent Fund grant is for the refurbishment of the pond, a new kitchen and therapy couches at the centre.

The Albert Hunt Trust grant is for nurses salaries.

The Bereavement Support grant relates to courses on bereavement.

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	<u>441,154</u>	<u>189,041</u>	<u>(167,079)</u>	<u>463,116</u>

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	<u>453,208</u>	<u>161,311</u>	<u>(173,365)</u>	<u>441,154</u>

22 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	555,523	191,225	746,748
Current assets/(liabilities)	29,875	10,572	40,447
Long term liabilities	(122,282)	-	(122,282)
	<u>463,116</u>	<u>201,797</u>	<u>664,913</u>

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	556,864	190,148	747,012
Current assets/(liabilities)	26,333	5,001	31,334
Long term liabilities	(142,043)	-	(142,043)
	<u>441,154</u>	<u>195,149</u>	<u>636,303</u>

23 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

The Holistic Cancer Centre

England & Wales - Charity number 702114

Accounts

Charity registration number 702114

Company registration number 02349347 (England and Wales)

THE HOLISTIC CANCER CENTRE LTD

(A Company Limited by Guarantee and not having a share capital)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

PAGES FOR FILING WITH REGISTRAR

THE HOLISTIC CANCER CENTRE LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr. W. Chong Mrs. H. Andrews Mrs. D. Crowther Mrs. Y.L. Marsden-Beckett Mr. A. Brookes Miss. A. C. McKevitt Mrs. C. P. Alfonso	Resigned 26 July 2022 Resigned 30 April 2022 Resigned 8 August 2022 Appointed 30 April 2022 Appointed 30 April 2022 Appointed 01 May 2023
Charity number	702114	
Company number	02349347	
Principal address	Solas 6 Ashburton Road Claughton Prenton Wirral CH43 8TW Wirral	
Independent examiner	McEwan Wallace Limited 6 Abbots Quay Monks Ferry Birkenhead Wirral CH41 6AF	
Bankers	Barclays Bank PLC Birkenhead Wirral CH41 4DA	
Solicitors	Michael Saleh & Co 748 Wilmslow Road Didsbury Manchester M20 2DW	

THE HOLISTIC CANCER CENTRE LTD

CONTENTS

	Page
Trustees report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 17

THE HOLISTIC CANCER CENTRE LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

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 governing document, 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).

General charity information

The charity was established in 1988 and is recognised as a Centre of Excellence by many health care professionals across not only the UK but also further afield.

The charity is a nursing led organisation that continues to evolve based on the identifiable needs of those who use its services. It is a patient directed organisation, we work in collaboration with patients using a combination of innovative ideas and lateral thinking, enabling us to respond to and meet patients needs.

We help our patients to make sense of their world when they feel that everything has gone out of control and empower them with knowledge to improve their quality of life.

Objectives and activities

When planning activities for the residents of Wirral and beyond, the Trustees are mindful of the Charity Commissions guidelines on Public Benefit and believe that the Charity has complied with the duty in section 17 (5) of the Charities Act 2011.

The Charity's principal objective and activity continues to be, to promote the relief of sickness and advance the education of the public by the provision of services and resources to meet the emotional and medical needs of the individual who requires them and to improve the quality of life for such individuals by means of holistic care and services. There has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

THE HOLISTIC CANCER CENTRE LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Over the year the charity has continued to provide direct care to those with cancer and also to provide emotional/psychological support for family members, relatives and carers. The charity has also extended its opening hours to make it more accessible.

During the year, members of the Board of Trustees agreed to change the Charity's management structure, including the appointment of a part-time fundraising manager to secure vital funds, enabling the charity to continue to deliver and expand its services in line with demand. The Board of Trustees also approved the appointment of a new Trustee who brings a wealth of experience with her.

In addition, members of the Board of Trustees approved and overseen a change of name and marketing plan for the charity to promote its services and remove perceived geographical restrictions for accessing its services. This has seen the charity supporting people from a wider demographic and helped secure support and funding from a wider geographical area.

The charity's charity shop continues to provide essential income to support the delivery of services. Members of the Board of Trustees are actively exploring the opening of a second charity shop (cost and location dependent) with a view to increasing our income. The Board of Trustees are also actively planning to make alterations to the Charity's Annex building to enhance its self-contained facilities, enabling it to generate a rental income alongside providing a key space for the charity's group activities and therapies.

Overall, the charity has had a successful year, increasing its fundraising and marketing activities which has resulted in increased support from organisations and individuals alike which has enabled us to meet increased patient demand whilst expanding services and opening hours.

Below are some of the grants that were awarded to the Charity during the 22/23 and 23/24 financial years:

Funding From	Amount (£)
National Lottery	9,944
NHS Wirral CCG	50,456
MD Insurance Services Ltd	6,000
Zedra Trust	3,000
John Moores Foundation	6,000

THE HOLISTIC CANCER CENTRE LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 between three and six month's expenditure. The trustees consider 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.

Unrestricted expenditure in 2023/24 is expected to be similar to 2022/23 so is projected to be £173,000. Three months of unrestricted expenditure at this level would equate to £43,250.

Actual unrestricted reserves held at the year end amounted to £441,154 (see note 19). Of these funds, £26,333 related to net assets not tied up in fixed assets. The trustees are working in 2023/24 to increase reserves to the planned level.

Income in the year amounted to £164,311, an increase of £13,316 from 2022's total of £150,995. Whilst a deficit of £9,054 was reported, the charity has a good control on costs. We have critically reviewed and monitor monthly expenditure. The Board of Trustees appointed a part time Fundraising Manager to increase fundraising activities.

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 HOLISTIC CANCER CENTRE LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The charity is a company limited by guarantee and not having a share capital. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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:

Dr. W. Chong (Resigned 26 July 2022)
Mrs. H. Andrews (Resigned 30 April 2022)
Mrs. D. Crowther (Resigned 8 August 2022)
Mrs. Y.L. Marsden-Beckett
Mr. A. Brookes (Appointed 30 April 2022)
Miss. A. C. McKeivitt (Appointed 30 April 22)
Mrs. C. P. Alfonso (Appointed 01 May 2023)

The newly appointed trustees were recruited via a formal expression of interest to the Chairman of the Board for consideration by Board Members. The interested parties were then invited for a formal interview with the Board and it was subsequently decided that they should be appointed as trustees with specific responsibilities in relation to the running of the Charity.

As ever the charity can report it is very fortunate to have a caring and responsible team who are always willing to take on "new" challenges and "go the extra mile". The majority of the charity's team are volunteers who provide a valuable service to the charity in assisting in the delivery of care at the Therapeutic Cancer Centre and working in the charity's shop. The volunteers are pleased to provide their time, knowledge and skills with no financial gain. Many of the volunteers are active or retired health care professionals.

The management of the Charity was overseen and decided by the active Trustees. The Board of Trustees attend formal monthly Board meetings throughout the year.

The team (staff) in the Centre comprises Registered Nurses, Therapists and Administrative staff. The day to day management of the Centre is the responsibility of the Nurse/Centre Manager who reports directly to the Board of Trustees.

The Charity shop is led by two Managers (job-share) who are supported by volunteers.

Both the Centre and Shop teams come together for meetings, training, socialising and charity fundraising events.

All team members have up to date DBS checks where appropriate.

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

THE HOLISTIC CANCER CENTRE LTD

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

The trustees report was approved by the Board of Trustees.



Trustee A Brookes

Date: 09/01/2024

THE HOLISTIC CANCER CENTRE LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE HOLISTIC CANCER CENTRE LTD

I report to the trustees on my examination of the financial statements of THE HOLISTIC CANCER CENTRE LTD (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.



McEwan Wallace Limited

Kris Billington
6 Abbots Quay
Monks Ferry
Birkenhead
Wirral
CH41 5LH

Dated: 09/01/2024

THE HOLISTIC CANCER CENTRE LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income and endowments from:</u>							
Donations and legacies	3	59,619	-	59,619	19,244	-	19,244
Charitable activities	4	60,400	3,000	63,400	52,537	21,780	74,317
Other trading activities	5	41,292	-	41,292	50,034	-	50,034
Other income	6	-	-	-	7,400	-	7,400
Total income		<u>161,311</u>	<u>3,000</u>	<u>164,311</u>	<u>129,215</u>	<u>21,780</u>	<u>150,995</u>
<u>Expenditure on:</u>							
Raising funds	7	29,268	-	29,268	6,750	6,250	13,000
Charitable activities	8	144,097	-	144,097	117,119	13,529	130,648
Total expenditure		<u>173,365</u>	<u>-</u>	<u>173,365</u>	<u>123,869</u>	<u>19,779</u>	<u>143,648</u>
Net (expenditure)/income for the year/ Net movement in funds		(12,054)	3,000	(9,054)	5,346	2,001	7,347
Fund balances at 1 April 2022		453,208	192,149	645,357	447,862	190,148	638,010
Fund balances at 31 March 2023		<u><u>441,154</u></u>	<u><u>195,149</u></u>	<u><u>636,303</u></u>	<u><u>453,208</u></u>	<u><u>192,149</u></u>	<u><u>645,357</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE HOLISTIC CANCER CENTRE LTD

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		747,012		747,038
Current assets					
Debtors	13	3,864		3,743	
Cash at bank and in hand		56,632		83,545	
		<u>60,496</u>		<u>87,288</u>	
Creditors: amounts falling due within one year	15	<u>(29,162)</u>		<u>(34,632)</u>	
Net current assets			31,334		52,656
Total assets less current liabilities			<u>778,346</u>		<u>799,694</u>
Creditors: amounts falling due after more than one year	16		(142,043)		(154,337)
Net assets			<u>636,303</u>		<u>645,357</u>
Income funds					
Restricted funds			195,149		192,149
Unrestricted funds			441,154		453,208
			<u>636,303</u>		<u>645,357</u>

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 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 09/01/2024



Trustee A Brookes

Company registration number 02349347

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Wirral Holistic Care Services Limited is a registered Charity and a company limited by guarantee incorporated in England and Wales. The liability in respect of the guarantee as set out in the memorandum is limited to £1 per member of the company

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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. The principal accounting policies adopted are set out below.

1.2 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.

1.3 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.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 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:

Land and buildings	No Depreciation
Property improvements	10% Straight Line
Fixtures and fittings	25% Straight Line
Computers	33% Straight Line

Land and buildings have not been depreciated as the trustees keep the property in a sound state of repair, such that its expected useful economic life is in excess of 50 years. As a result, any depreciation charge is considered immaterial

Gifted assets are capitalised if valued over £250 at then point of receipt

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 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.

1.8 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.

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

(Continued)

1 Accounting policies

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.

1.9 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.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	59,619	19,244

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	2023 £	2022 £
Performance related grants	63,400	74,317
Analysis by fund		
Unrestricted funds	60,400	52,537
Restricted funds	3,000	21,780
	<u>63,400</u>	<u>74,317</u>
Performance related grants		
NHS Cheshire and Merseyside	50,456	43,247
Lottery funding	9,944	6,250
Rathbone/ Price Parry Trust	-	2,000
Albert Hunt Trust	-	7,500
Grantscape	-	1,118
HMRC JRS Grant	-	6,029
COVID 19 Response	-	8,173
Other	3,000	-
	<u>63,400</u>	<u>74,317</u>

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Shop income	41,060	48,436
Miscellaneous income	232	1,598
Other trading activities	<u>41,292</u>	<u>50,034</u>

6 Other income

	Total	Unrestricted funds
	2023 £	2022 £
Insurance Claim	-	7,400

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6	Other income	(Continued)			
		=====	=====		
7	Raising funds				
		Unrestricted funds	Unrestricted funds	Restricted funds	Total
		2023	2022	2022	2022
		£	£	£	£
	<u>Fundraising and publicity</u>				
	Fundraising costs	303	500	-	500
		-----	-----	-----	-----
	<u>Trading costs</u>				
	Operating charity shops	28,965	6,250	6,250	12,500
		-----	-----	-----	-----
		29,268	6,750	6,250	13,000
		=====	=====	=====	=====
8	Charitable activities				
				2023	2022
				£	£
	Staff costs			100,468	80,445
	Depreciation and impairment			1,342	3,775
	Consultancy fees			-	3,802
	Telephone			2,837	2,313
	Stationery and postage			1,775	1,267
	Insurance			4,976	3,367
	Repairs and Renewals			6,812	18,307
	Miscellaneous			3,191	3,554
	Bank charges and interest			7,787	1,481
	Rent			-	2,917
	Utilities			10,086	5,964
	Independent review and accountancy			4,823	3,456
				-----	-----
				144,097	130,648
				-----	-----
				144,097	130,648
				=====	=====
	Analysis by fund				
	Unrestricted funds			144,097	117,119
	Restricted funds			-	13,529
				=====	=====

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Managers and directors	1	1
Other	6	5
Total	<u>7</u>	<u>6</u>
Employment costs	2023	2022
	£	£
Wages and salaries	99,440	79,558
Social security costs	107	342
Other pension costs	921	545
	<u>100,468</u>	<u>80,445</u>

There were no employees whose annual remuneration was more than £60,000.

11 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.

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Tangible fixed assets	Land and buildings	Property improvements	Fixtures and fittings	Computers	Total
	£	£	£	£	£
Cost					
At 1 April 2022	739,682	7,920	88,599	6,754	842,955
Additions	-	-	1,316	-	1,316
Disposals	-	-	(28,079)	(2,517)	(30,596)
At 31 March 2023	<u>739,682</u>	<u>7,920</u>	<u>61,836</u>	<u>4,237</u>	<u>813,675</u>
Depreciation and impairment					
At 1 April 2022	-	792	88,599	6,526	95,917
Depreciation charged in the year	-	792	329	221	1,342
Eliminated in respect of disposals	-	-	(28,079)	(2,517)	(30,596)
At 31 March 2023	<u>-</u>	<u>1,584</u>	<u>60,849</u>	<u>4,230</u>	<u>66,663</u>
Carrying amount					
At 31 March 2023	<u>739,682</u>	<u>6,336</u>	<u>987</u>	<u>7</u>	<u>747,012</u>
At 31 March 2022	<u>739,682</u>	<u>7,128</u>	<u>-</u>	<u>228</u>	<u>747,038</u>

The cost of 'Land and Buildings' is the actual built up cost of acquiring the property and renovations carried out since to enable the charity to carry out and enhance the services it provides. The carrying value is reflective of its 'value in use' to the charity and not in respect of its resale value if it ever had to be sold to parties which have different planned usage.

13 Debtors	2023	2022
	£	£
Amounts falling due within one year:		
Due from funders - NHS Wirral CCG	3,604	3,604
Prepayments and accrued income	260	139
	<u>3,864</u>	<u>3,743</u>
	<u><u>3,864</u></u>	<u><u>3,743</u></u>
14 Loans and overdrafts	2023	2022
	£	£
Bank loans	156,144	173,286
	<u>156,144</u>	<u>173,286</u>
Payable within one year	14,101	18,949
Payable after one year	142,043	154,337
	<u>142,043</u>	<u>154,337</u>
	<u><u>142,043</u></u>	<u><u>154,337</u></u>

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Loans and overdrafts

(Continued)

The bank loan is secured by way of a legal charge dated 7 July 2005 over the freehold property situated and known as 6 Ashburton Road, Claughton, Birkenhead, CH43 8TW

The secured debt amounts to 21.1% (2022 23.2%) of the total carrying value of the property.

15 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank loans	14	14,101	18,949
Other taxation and social security		1,463	2,256
Deferred income	17	9,750	9,750
Other creditors		-	221
Accruals and deferred income		3,848	3,456
		<u>29,162</u>	<u>34,632</u>

16 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	14	142,043	154,337
		<u>142,043</u>	<u>154,337</u>

17 Deferred income

	2023 £	2022 £
Other deferred income	9,750	9,750
	<u>9,750</u>	<u>9,750</u>

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	9,750	9,750
	<u>9,750</u>	<u>9,750</u>
Movements in the year:		
Deferred income at 1 April 2022	9,750	20,500
Released from previous periods	-	(10,750)
	<u>9,750</u>	<u>9,750</u>
Deferred income at 31 March 2023	9,750	9,750
	<u>9,750</u>	<u>9,750</u>

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £921 (2022 - £545).

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:					
Tangible assets	556,864	190,148	747,012	556,890	747,038
Current assets/(liabilities)	26,333	5,001	31,334	52,656	52,656
Long term liabilities	(142,043)	-	(142,043)	(156,338)	(154,337)
	<u>441,154</u>	<u>195,149</u>	<u>636,303</u>	<u>453,208</u>	<u>645,357</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

The Holistic Cancer Centre

England & Wales - Charity number 702114

Accounts

Charity registration number 702114

Company registration number 02349347 (England and Wales)

WIRRAL HOLISTIC CARE SERVICES LIMITED

(A Company Limited by Guarantee and not having a share capital)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

WIRRAL HOLISTIC CARE SERVICES LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr. W. Chong Mrs. H. Andrews Mrs. D. Crowther Mrs. Y.L. Marsden-Beckett Mrs. J. Coe Mr. A. Brookes Miss. A. C. McKevitt	Resigned 26 July 2022 Resigned 30 April 2022 Resigned 8 August 2022 Resigned on 14 July 2021 Appointed 30 April 2022 Appointed 30 April 2022
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Charity number 702114

Company number 02349347

Principal address
Solas
6 Ashburton Road
Claughton
Prenton
Wirral
CH43 8TW

Independent examiner
McEwan Wallace Limited
6 Abbots Quay
Monks Ferry
Birkenhead
Wirral
CH41 6AF

Bankers
Barclays Bank PLC
Birkenhead
Wirral
CH41 4DA

Solicitors
Michael Saleh & Co
748 Wilmslow Road
Didsbury
Manchester
M20 2DW

WIRRAL HOLISTIC CARE SERVICES LIMITED

CONTENTS

	Page
Trustees report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 18

WIRRAL HOLISTIC CARE SERVICES LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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).

General charity information

The charity was established in 1988 and is recognised as a Centre of Excellence by many health care professionals across not only the UK but also further afield.

The charity is a nursing led organisation that continues to evolve based on the identifiable needs of those who use its services. It is a patient directed organisation, we work in collaboration with patients using a combination of innovative ideas and lateral thinking, enabling us to respond to and meet patients needs.

We help our patients to make sense of their world when they feel that everything has gone out of control and empower them with knowledge to improve their quality of life.

Objectives and activities

When planning activities for the residents of Wirral and beyond, the Trustees are mindful of the Charity Commissions guidelines on Public Benefit and believe that the Charity has complied with the duty in section 17 (5) of the Charities Act 2011.

The Charity's principal objective and activity continues to be, to promote the relief of sickness and advance the education of the public by the provision of services and resources to meet the emotional and medical needs of the individual who requires them and to improve the quality of life for such individuals by means of holistic care and services. There has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

WIRRAL HOLISTIC CARE SERVICES LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

Over the year the charity has continued to provide direct care to those with cancer and also to provide emotional/psychological support for family members/relative/carers.

During the year, the Charity was impacted by Covid-19 and due to government lockdown regulations, the charity had to close both its Therapeutic Cancer Centre and the Charity Shop for periods of time. However:

- the Charity maintained telephone, email and web-based services.
- Nurses (staff) ensured that our telephone helpline remained operational and staffed.
- Staff adapted to support vulnerable patients who were isolating – this included shopping for essentials on their behalf.
- Patients still attended virtual (zoom) therapy sessions.
- Members of the Board of Trustees continued to support the team by telephone and zoom.
- The innovative charity shop manager continued to sell items through online platforms to bring in as much income as possible during these difficult times.
- The Charity received individual financial donations which we were able to claim gift aid on.
- The Charity utilised Government Support schemes (Coronavirus Job Retention Scheme (CJRS)) to ensure that we were able to retain all the staff during lockdown without any redundancies.

Despite becoming fully operational again in February 2022, we are acutely aware that the problems created by covid and the isolation it caused, continued to be felt by many of our patients for several months.

We also continued to search and apply for grants to ensure the survival of the charity. Below are some of the grants that were awarded to the Charity during the 2020/21 and 21/22 financial years:

Funding From	Amount £
National Lottery	35,000
NHS Wirral CCG	43,247
The Steve Morgan Foundation	6,000
Groundwork	1,166
Rathbone/Price Parry Trust	3,000
Albert Hunt Trust	3,000
Grantscape	1,118
HMRC (Coronavirus Jobn Retention Scheme)	27,633

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 between three and six month's expenditure. The trustees consider 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.

Unrestricted expenditure in 2021/22 was projected to be £150,995. Three months of unrestricted expenditure at this level would equate to £37,749. Projections for 2022/23 expenditure are similar to 2021/22 levels.

Actual unrestricted reserves held at the year end amounted to £453,208 (see note 19). Of these funds, £52,656 related to net assets not tied up in fixed assets.

Income in the year amounted to £150,995, a decrease of £28,569 from 2021's total of £179,564. Whilst this resulted in a surplus of £7,347, the charity has a good control on costs. We have critically reviewed and monitor monthly expenditure. The Board of Trustees approved the appointment of a part time Fundraising Manager to increase fundraising activities.

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.

WIRRAL HOLISTIC CARE SERVICES LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

The charity is a company limited by guarantee and not having a share capital. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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:

Dr. W. Chong (Resigned 26 July 2022)
Mrs. H. Andrews (Resigned 30 April 2022)
Mrs. D. Crowther (Resigned 8 August 2022)
Mrs. J. Coe (Resigned 14 July 2021)
Mrs. Y.L. Marsden-Beckett
Mr. A. Brookes (Appointed 30 April 2022)
Miss. A. C. McKevitt (Appointed 30 April 22)

The newly appointed trustees were recruited via a formal expression of interest to the Chairman of the Board for consideration by Board Members. The interested parties were then invited for a formal interview with the Board and it was subsequently decided that they should be appointed as trustees with specific responsibilities in relation to the running of the Charity.

As ever the charity can report it is very fortunate to have a caring and responsible team who are always willing to take on "new" challenges and "go the extra mile", particularly after the challenges of the covid pandemic and the limitations that placed on our services. The majority of the charity's team are volunteers who provide a valuable service to the charity in assisting in the delivery of care at the Therapeutic Cancer Centre and working in the charity's shop. The volunteers are pleased to provide their time, knowledge and skills with no financial gain. Many of the volunteers are active or retired health care professionals.

The management of the Charity was overseen and decided by the active Trustees, with Mrs. D Crowther as acting Chief Executive Officer (CEO) whilst a recruitment campaign was progressed to find a permanent part-time CEO. As CEO, Mrs Crowther was governed by the Board of Trustees and formal monthly Board meetings took place throughout the year.

The team (staff) in the Centre comprises Registered Nurses, Therapists and Administrative staff. The day to day management of the centre is the responsibility of the Nurse/Centre Manager who reports directly to the Chairman and the Board of Trustees.

The Charity shop is led by two Managers (job-share) who are supported by volunteers.

Both the Centre and Shop teams come together for meetings, training, socialising and charity fundraising events.

All team members have up to date DBS checks where appropriate.

WIRRAL HOLISTIC CARE SERVICES LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees report was approved by the Board of Trustees.

Trustee



Date:

26/01/2023

WIRRAL HOLISTIC CARE SERVICES LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WIRRAL HOLISTIC CARE SERVICES LIMITED

I report to the trustees on my examination of the financial statements of Wirral Holistic Care Services Limited (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

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

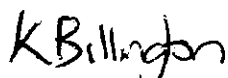
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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.



McEwan Wallace Limited

Kris Billington
6 Abbots Quay
Monks Ferry
Birkenhead
Wirral
CH41 5LH

Dated: 31/01/23.....

WIRRAL HOLISTIC CARE SERVICES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	19,244	-	19,244	11,552	-	11,552
Charitable activities	4	52,537	21,780	74,317	118,145	33,104	151,249
Other trading activities	5	50,034	-	50,034	16,763	-	16,763
Other income	6	7,400	-	7,400	-	-	-
Total income		129,215	21,780	150,995	146,460	33,104	179,564
<u>Expenditure on:</u>							
Raising funds	7	6,750	6,250	13,000	2,875	10,000	12,875
Charitable activities	8	117,119	13,529	130,648	80,302	28,365	108,667
Total expenditure		123,869	19,779	143,648	83,177	38,365	121,542
Net income for the year/ Net movement in funds		5,346	2,001	7,347	63,283	(5,261)	58,022
Fund balances at 1 April 2021		447,862	190,148	638,010	384,579	195,409	579,988
Fund balances at 31 March 2022		453,208	192,149	645,357	447,862	190,148	638,010

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.

WIRRAL HOLISTIC CARE SERVICES LIMITED

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	11		747,038		742,892
Current assets					
Debtors	12	3,743		6,656	
Cash at bank and in hand		83,545		110,058	
		<u>87,288</u>		<u>116,714</u>	
Creditors: amounts falling due within one year	14	<u>(34,632)</u>		<u>(43,190)</u>	
Net current assets			<u>52,656</u>		<u>73,524</u>
Total assets less current liabilities			799,694		816,416
Creditors: amounts falling due after more than one year	15		<u>(154,337)</u>		<u>(178,406)</u>
Net assets			<u><u>645,357</u></u>		<u><u>638,010</u></u>
Income funds					
Restricted funds	18	192,149		190,148	
Unrestricted funds		453,208		447,862	
		<u>645,357</u>		<u>638,010</u>	

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

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees

Trustee



Date:

26/01/2023

Company registration number 02349347

WIRRAL HOLISTIC CARE SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Wirral Holistic Care Services Limited is a registered Charity and a company limited by guarantee incorporated in England and Wales. The liability in respect of the guarantee as set out in the memorandum is limited to £1 per member of the company

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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. 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.

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.

WIRRAL HOLISTIC CARE SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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:

Land and buildings	No Depreciation
Property improvements	10% Straight Line
Fixtures and fittings	25% Straight Line
Computers	33% Straight Line

Land and buildings have not been depreciated as the trustees keep the property in a sound state of repair, such that its expected useful economic life is in excess of 50 years. As a result, any depreciation charge is considered immaterial

Gifted assets are capitalised if valued over £250 at then point of receipt

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

WIRRAL HOLISTIC CARE SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.9 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.

1.10 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.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

WIRRAL HOLISTIC CARE SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	19,244	10,340
Gift aid	-	1,212
	<u>19,244</u>	<u>11,552</u>

WIRRAL HOLISTIC CARE SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	2022 £	2021 £
Performance related grants	<u>74,317</u>	<u>151,249</u>
Analysis by fund		
Unrestricted funds	52,537	118,145
Restricted funds	<u>21,780</u>	<u>33,104</u>
	<u>74,317</u>	<u>151,249</u>
Performance related grants		
NHS Wirral CCG	43,247	43,247
Steve Morgan foundation	-	6,000
Groundwork	-	1,166
Lottery funding	6,250	28,750
Rathbone/ Price Parry Trust	2,000	1,000
Albert Hunt Trust	7,500	500
Liv Cha and Vo	-	900
Grantscape	1,118	1,118
HMRC JRS Grant	6,029	21,604
COVID 19 Response	8,173	46,964
Other	-	-
	<u>74,317</u>	<u>151,249</u>

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Fundraising events	-	2,102
Shop income	48,436	14,584
Miscellaneous income	<u>1,598</u>	<u>77</u>
Other trading activities	<u>50,034</u>	<u>16,763</u>

WIRRAL HOLISTIC CARE SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Other income

	Unrestricted funds	Total
	2022 £	2021 £
Insurance Claim	7,400	-

7 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
<u>Fundraising and publicity</u>						
Fundraising costs	500	-	500	375	-	375
<u>Trading costs</u>						
Operating charity shops	6,250	6,250	12,500	2,500	10,000	12,500
	<u>6,750</u>	<u>6,250</u>	<u>13,000</u>	<u>2,875</u>	<u>10,000</u>	<u>12,875</u>

WIRRAL HOLISTIC CARE SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Charitable activities

	2022	2021
	£	£
Staff costs	80,445	67,689
Depreciation and impairment	3,775	2,980
Consultancy fees	3,802	1,888
Professional fees	-	2,163
Telephone	2,313	1,924
Stationery and postage	1,267	2,816
Insurance	3,367	2,246
Repairs and Renewals	18,307	8,671
Miscellaneous	3,554	2,995
Bank charges and interest	1,481	2,900
Mortgage interest	2,917	3,228
Utilities	5,964	6,616
Independent review and accountancy	3,456	2,551
	<u>130,648</u>	<u>108,667</u>
	<u>130,648</u>	<u>108,667</u>
Analysis by fund		
Unrestricted funds	117,119	80,302
Restricted funds	13,529	28,365
	<u>130,648</u>	<u>108,667</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Managers and directors	1	1
Other	5	6
	<u>6</u>	<u>7</u>
Total	<u>6</u>	<u>7</u>

WIRRAL HOLISTIC CARE SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Employees	(Continued)	
Employment costs	2022	2021
	£	£
Wages and salaries	79,558	67,459
Social security costs	342	-
Other pension costs	545	230
	<u>80,445</u>	<u>67,689</u>

There were no employees whose annual remuneration was more than £60,000.

11 Tangible fixed assets	Land and buildings	Property improvements	Fixtures and fittings	Computers	Total
	£	£	£	£	£
Cost					
At 1 April 2021	739,682	-	88,599	6,754	835,035
Additions	-	7,920	-	-	7,920
At 31 March 2022	<u>739,682</u>	<u>7,920</u>	<u>88,599</u>	<u>6,754</u>	<u>842,955</u>
Depreciation and impairment					
At 1 April 2021	-	-	86,075	6,068	92,143
Depreciation charged in the year	-	792	2,524	458	3,774
At 31 March 2022	<u>-</u>	<u>792</u>	<u>88,599</u>	<u>6,526</u>	<u>95,917</u>
Carrying amount					
At 31 March 2022	<u>739,682</u>	<u>7,128</u>	<u>-</u>	<u>228</u>	<u>747,038</u>
At 31 March 2021	<u>739,682</u>	<u>-</u>	<u>2,524</u>	<u>686</u>	<u>742,892</u>

12 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Due from funders - NHS Wirral CCG	3,604	3,604
Prepayments and accrued income	139	3,052
	<u>3,743</u>	<u>6,656</u>

WIRRAL HOLISTIC CARE SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Loans and overdrafts

	2022 £	2021 £
Bank loans	173,286	195,683
Payable within one year	18,949	17,277
Payable after one year	154,337	178,406

The bank loan is secured by way of a legal charge dated 7 July 2005 over the freehold property situated and known as 6 Ashburton Road, Claughton, Birkenhead, CH43 8TW

The secured debt amounts to 23.2% (2021 26.5%) of the total carrying value of the property.

14 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Bank loans	13	18,949	17,277
Other taxation and social security		2,256	618
Deferred income	16	9,750	20,500
Other creditors		221	1,339
Accruals and deferred income		3,456	3,456
		<u>34,632</u>	<u>43,190</u>

15 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Bank loans	13	154,337	178,406

16 Deferred income

	2022 £	2021 £
Other deferred income	9,750	20,500

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	9,750	20,500

Movements in the year:

WIRRAL HOLISTIC CARE SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16	Deferred income	(Continued)	
	Deferred income at 1 April 2021	20,500	-
	Released from previous periods	(10,750)	-
	Resources deferred in the year	-	20,500
	Deferred income at 31 March 2022	<u>9,750</u>	<u>20,500</u>

17 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £545 (2021 - £230).

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 31 March 2022 £
	Balance at 1 April 2020 £	Incoming resources £	Depn. / Expenses £	Balance at 1 April 2021 £	Incoming resources £	Depn. / Expenses £	
Refurbishment grants	190,148	-	-	190,148	-	-	190,148
Shed fund	301	-	(301)	-	-	-	-
Pilkington Charities Fund	4,960	-	(4,960)	-	-	-	-
Lottery funding	-	10,000	(10,000)	-	6,250	(6,250)	-
Government grants	-	21,604	(21,604)	-	6,029	(6,029)	-
Rathbones/ Price Parry Trust	-	1,000	(1,000)	-	2,001	-	2,001
Albert Hunt Trust	-	500	(500)	-	7,500	(7,500)	-
	<u>195,409</u>	<u>33,104</u>	<u>(38,365)</u>	<u>190,148</u>	<u>21,780</u>	<u>(19,779)</u>	<u>192,149</u>

The JRS funding received was paid to furlough staff in the year

The Albert Hunt grant relates to nurses salaries

The Rathbone /Prince Parry Trust grant relates to a patient survivorship project

The Lottery funding received was to cover the costs of the shop whilst closed in lockdowns

WIRRAL HOLISTIC CARE SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	556,890	190,148	747,038	552,744	190,148	742,892
Current assets/(liabilities)	52,656	-	52,656	73,524	-	73,524
Long term liabilities	(156,338)	2,001	(154,337)	(178,406)	-	(178,406)
	<u>453,208</u>	<u>192,149</u>	<u>645,357</u>	<u>447,862</u>	<u>190,148</u>	<u>638,010</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

The Holistic Cancer Centre

England & Wales - Charity number 702114

Accounts

FOR THE YEAR ENDED 31st MARCH 2021

FINANCIAL STATEMENTS

(A company Limited by Guarantee
and not having a share capital)

WIRRAL HOLISTIC CARE SERVICES

Company No: 02349347 (England & Wales)

Charity No: 702114

**WIRRAL HOLISTIC CARE SERVICES
INDEX TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

Page No	
1 - 5	Report of the Directors/Trustees
6	Report of the Independent Examiner
7	Income and Expenditure Account
8	Statement of Financial Activities
9	Balance Sheet
10-18	Notes to the Financial Statements

The following does not form part of the statutory accounts:

19	Detailed Income and Expenditure Account
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**WIRRAL HOLISTIC CARE SERVICES
 REPORT OF THE DIRECTORS/TRUSTEES
 FOR THE YEAR ENDED 31ST MARCH 2021**

Reference and administrations details

Charity number	702114
Company number	2349347
Principle Office	Solas, 6 Ashburton Road, Cloughton, Prenton Wirral CH43 8TW
Accountants	McEwan Wallace Ltd, 68 Argyle Street, Birkenhead CH41 6AF
Bankers	Barclays Bank Plc, Birkenhead Wirral CH41 4DA
Solicitors	Michael Saleh & Co, 748 Wilmslow Road, Didsbury, Manchester M20 2DW

Directors/Trustees

The directors/trustees who served during the year:-

- Mrs. J. Coe - resigned on 14 July 2021
- Dr. W. Chong
- Mrs. H. Andrews
- Mrs. D. Crowther - Acting CEO
- Mrs. B. Venmore - resigned on 10 October 2019
- Mrs. Y. L. Marsden-Beckett

We were still able to set up new projects — a Bereavement Service and Patient Survivorship Project as above.

Skelton Charitable Trust - £919
 Burbo Bank Trust - £2,230 for the patient Survivorship project
 Albert Hunt Trust - £3,000 for nurses salaries (£2,500 deferred to 2021/22 due to lockdown closures)
 Rathbone/Price Parry Charitable Trust - £3,000 for the patient Survivorship project (£2,000 deferred to 2021/22)
 Awards for All - £9750 for a Bereavement Service (deferred until 2021/22).
 The Morgan Foundation - £6,000 for general funding.
 the charity shop
 Wirral Borough Council — COVID Support - £35,000, £25,000 of which was for the Centre and £10,000 for
 The National Lottery Fund: £42,000 — outstanding support was given to the charity.

Both the Chief Executive and her PA worked non-stop to search and apply for grants to ensure the survival of the charity. In this connection the following grants were made to the charity in the year or in early 2021/22:-

The National Lottery Fund: £42,000 — outstanding support was given to the charity.
 Wirral Borough Council — COVID Support - £35,000, £25,000 of which was for the Centre and £10,000 for the charity shop
 Chi. Members of the Board of Trustees continued to support the team by telephone and zoom. The innovative charity shop manager continued to sell items through eBay.
 As a consequence of Covid-19, due to government lockdown regulations, the charity had to close the Therapeutic Cancer Centre and the Charity Shop. During this time we maintained telephone, email and web based services. Nurses were still able to staff the telephone helpline. Patients still attended zoom sessions for classes such as Tai Chi. Members of the Board of Trustees continued to support the team by telephone and zoom. The innovative charity shop manager continued to sell items through eBay.

ACTIVITIES OVER THE YEAR

Over the year the charity has continued to provide direct care to those with cancer and also to provide emotional/psychological support for family members/relative/carers.
 The Charity's principal activity continues to be, promote the relief of sickness and advance the education of the public by the provision of services and resources to meet the emotional and medical needs of the individual who require them and to improve the quality of life for such individuals by means of holistic care and services.

When planning activities for the residents of Wirral and beyond, the Trustees are mindful of the Charity Commissions guidelines on Public Benefit and believe that the Charity has complied with the duty in section 17 (5) of the Charities Act 2011.

Public Benefit

Objectives and Activities.

All team members have up-to-date (DDB) checks where appropriate.
 The charity is very fortunate to have a caring and responsible team who are always willing to take on "new" challenges and "go the extra mile"
 The Trustees have pleasure in presenting their Annual Report and Accounts for the year ended 31st March 2021.

Income in the year amounted to £179,488, an increase of 22.7% from 2020's total of £146,277. The charity has a good control on costs, resulting in a net annual surplus of £58,023 (2020 - £7,239), though, a significant proportion of the £58k has been ringfenced for projects and activities that are to take place in 2021/22. The charity aims to utilise this surplus in 2021/22 to continue providing its excellent service in the challenging period ahead.

Financial Review

The charity aims to empower the patients with knowledge and improve their quality of life. We help to make sense of their world when they feel that everything has gone out of control. This charity is a nursing led organisation that continues to evolve based on the identifiable needs of those who use the services. It is a patient directed organisation, we work in collaboration with them using a combination of innovative ideas and lateral thinking, we are able to respond and meet their needs.

The charity is now in its 33rd year and is recognised as a Centre of Excellence by many health care professionals across not only the UK but also further afield.

General charity information

The team in the Centre is composed of Registered Nurses, Therapists, Administrative staff, General assistants, Gardeners. The Charity shops team has a Manager, sales assistant. Both teams come together for training, socialising and charity fundraising events.

A large proportion of the charity's team are volunteers. The volunteers provide a valuable service to the charity in assisting in the delivery of care at the Centre and working in the charity's shop. The volunteers are pleased to provide their time, knowledge and skills with no financial gain. Many of the volunteers are health care professionals.

TEAM MEMBERS

There was also support from our Bank Manager. The charity had an interest free period on the mortgage which helped us with sustainability. We also received individual financial donations which were gift-aided, all paid staff were furloughed on the government scheme. This ensured that we were able to retain all the staff during lockdown without a redundancy.

**WIRRAL HOLISTIC CARE SERVICES LIMITED
REPORT OF THE DIRECTORS/TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021**

Reserves Policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which equates to approximately three months of unrestricted expenditure to ensure that the charity can continue to operate should difficulties in receiving future income occur in the short term. Unrestricted expenditure in 2021/22 is projected to be £128,000, which is broadly in line with 2019/20's levels (see the SOFA on page 8, Total Resources Expended) rather than 2020/21's Covid-19 affected amounts. Three months of unrestricted expenditure at this level would equate to £32,000.

Actual unrestricted reserves held at the year end amounted to £447,862 (see note 19). Of these funds, £73,524 related to net assets not tied up in fixed assets. A further £40,000 relates to funding received and committed to planned projects in 2021/22. The remaining £33,524 equates to 105% of the estimated 2021 reserve required, or 3.14 months of unrestricted expenditure. The trustees are comfortable that this level of reserve is adequate and meets the stated policy.

**WIRRAL HOLISTIC CARE SERVICES
REPORT OF THE DIRECTORS/TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021**

Trustees Responsibilities in relations to financial statements

The directors/trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accountancy Practice

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the surplus or deficit of the charity for the period.

In preparing the statements, the Trustees are required to:

- > Select suitable accounting policies and then apply them consistently
- > Make judgments and estimates that are reasonable and prudent
- > 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 which 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 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.

Signed on behalf of the Board:



Dr W Chong

Dated 1st December 2021

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED
FINANCIAL STATEMENTS OF WIRRAL HOLISTIC CARE SERVICES
FOR THE YEAR ENDED 31ST MARCH 2021**

I report to the trustees on my examination of the financial statements of Wirral Holistic Care Services Limited (the charity) for the year ended 31 March 2021.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent Examiner's 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 examination, for this report, or for the opinions I have formed.

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.

K Billington

Kris Billington
For and on behalf of
McEwan Wallace Ltd
Chartered Accountant
68 Argyle Street
Birkenhead
CH41 6AF

Date: 1st December 2021

**WIRRAL HOLISTIC CARE SERVICES
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2021**

	2021	2020
	£	£
INCOME		
Donations and fundraising	13,654	32,042
Income from charitable activities	151,250	71,732
Other income	14,584	42,503
	<u>179,488</u>	<u>146,277</u>
EXPENDITURE		
Expenditure on charitable activities	108,667	125,908
Expenditure on raising funds	12,875	13,195
	<u>(121,542)</u>	<u>(139,103)</u>
SURPLUS/(DEFICIT) ON ORDINARY ACTIVITIES	57,946	7,174
Other interest receivable and similar income	77	65
	<u>58,023</u>	<u>7,239</u>
NET SURPLUS/(DEFICIT) ON ORDINARY ACTIVITIES	58,023	7,239

No activities were discontinued during the year.

**WIRRAL HOLISTIC CARE SERVICES
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021**

	Notes	Restricted	Unrestricted	Total	Total
		£	£	£	£
		2021	2020	2021	2020
INCOMING RESOURCES					
2	Donations and legacies	11,552	11,552	11,552	22,803
3	Other trading activities	-	16,763	16,763	51,807
<i>Income from charitable activities:</i>					
4	Grants receivable	33,104	118,146	151,250	71,732
		<u>33,104</u>	<u>146,461</u>	<u>179,565</u>	<u>146,342</u>
RESOURCES EXPENDED					
<i>Costs of generating funds:</i>					
5	Expenditure on raising funds	10,000	2,875	12,875	13,195
6	Expenditure on charitable activities	28,365	80,302	108,667	125,908
		<u>38,365</u>	<u>83,177</u>	<u>121,542</u>	<u>139,103</u>
	Net income / (expenditure)	(5,261)	63,284	58,023	7,239
TRANSFERS					
	Transfers between funds	-	-	-	-
	Net movement in funds	(5,261)	63,284	58,023	7,239
	Balances brought forward at 1 st April 2020	195,409	384,578	579,987	572,748
	Balances carried forward at 31 st March 2021	190,148	447,862	638,010	579,987

The notes on pages 10 to 18 form part of these financial statements

**WIRRAL HOLISTIC CARE SERVICES (Company Number 02349347)
BALANCE SHEET
FOR THE YEAR ENDED 31ST MARCH 2021**

	Notes	2021	2020
FIXED ASSETS			
Intangible assets	10	-	-
Tangible assets	11	742,892	745,199
CURRENT ASSETS			
Debtors	12	6,656	6,752
Cash at bank and in hand		110,058	25,040
TOTAL CURRENT ASSETS		<u>116,714</u>	<u>31,792</u>
CREDITORS: Amounts falling due within one year	13	(43,190)	(21,715)
NET CURRENT ASSETS / (LIABILITIES)		<u>73,524</u>	<u>10,077</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		816,416	755,276
CREDITORS: Amounts falling due after more than one year	14	(178,406)	(175,289)
NET ASSETS		<u>638,010</u>	<u>579,987</u>
FUNDS			
Restricted funds	16	190,148	195,409
Unrestricted funds	17	447,862	384,578
		<u>638,010</u>	<u>579,987</u>

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 2021.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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 accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 1st December 2021 and were signed on its behalf by:



Dr W Chong

The notes set out on page 10 to 18 form part of these financial statements

I ACCOUNTING POLICIES

a) Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, 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)" (as amended for accounting periods commencing from 1 January 2016). 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.

b) Company status

The organisation is a registered Charity and a company limited by guarantee. The liability in respect of the guarantee as set out in the memorandum is limited to £1 per member of the company.

c) Resources expended

The cost headings comprise expenditure, including staff costs, directly attributable to the organisation's activity. Where costs cannot be directly attributed they have been allocated to activities on a basis consistent with the use of the resources.

- Generating funds include the costs incurred in order to run the charity shop as well as costs to hold fundraising events and training courses.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services.

d) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the organisation.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

All income and expenditure is shown in the Statement of Financial Activities.

The nature and purpose of each fund are fully explained in notes 16 and 17.

e) Income and expenditure

All income and expenditure is accounted for on the accruals basis.

f) Provisions

Provisions are recognised in the balance sheet when there is a present obligation as a result of a past event. The provision recognised is the best estimate of the expenditure required to settle the present obligation at the balance sheet date.

**WIRRAL HOLISTIC CARE SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

g) Fixed assets

Depreciation is calculated to write off the cost or valuation, less estimated residual values, of tangible fixed assets over their estimated useful lives to the charity. The annual depreciation rates and methods are as follows:

Fixtures and equipment	- 25% on cost
Computer equipment	- 33% on cost
Freehold property	- Not depreciated

Assets are carried in the balance sheet at written down historical cost.

Gifted assets are capitalised if valued over £250 at the point of receipt.

Impairment reviews are carried out on assets where an indication is given that the recoverable amount is below the net book value. No assets have been subject to impairment to date.

Freehold land & buildings have not been depreciated as the trustees keep the property in a sound state of repair, such that its expected useful economic life is in excess of 50 years. As a result, any depreciation charge is considered immaterial.

h) Intangible assets

Website development costs are capitalised as intangible assets, as the website provides economic benefit to the charity by way of education and information for patients. The annual depreciation rates and methods are as follows:

Website development costs - over 7 years

i) Incoming resources

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised when there is no financial cost borne by a third party.

Gifts in kind comprising of assets, repairs, stationery and utilities donated for the use of the Charity are included at valuation and recognised as income in the year they are receivable.

Incoming resources from the Charity shop, donations and other income is included when receivable.

2 DONATIONS AND LEGACIES

	£	£	£	£
Total	2021	2021	2021	2020
Restricted	-	10,340	10,340	18,685
Unrestricted	-	1,212	1,212	4,118
Total	-	11,552	11,552	22,803

Donations & appeals
Gift aid

WIRRAL HOLISTIC CARE SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

3 OTHER TRADING ACTIVITIES

	Restricted 2021	Unrestricted 2021	Total 2021	Total 2020
Fundraising	-	2,102	2,102	9,239
Shop income	-	14,584	14,584	42,503
Miscellaneous income	-	77	77	65
	-	16,763	16,763	51,807

4 GRANTS RECEIVABLE

	Restricted 2021	Unrestricted 2021	Total 2021	Total 2020
NHS Wirral CCG	-	43,248	43,248	40,178
Anne Duchess of Westminster Charity	-	-	-	2,500
People's Postcode Lottery	-	-	-	17,650
Pilkington Charities fund	-	-	-	6,000
Misc Grants	-	-	-	5,404
Will Charitable	-	-	-	-
Screwfix	-	-	-	-
Steve Morgan foundation	-	6,000	6,000	-
Main grants	-	-	-	-
Groundwork	-	1,166	1,166	-
Wirral council	10,000	18,750	28,750	-
Rathbone/Price Parry Trust	1,000	-	1,000	-
Albert Hunt Trust	500	-	500	-
Liv Cha and Vo	-	900	900	-
Grantscaple	-	1,118	1,118	-
HMRC JRS Grant	21,604	-	21,604	-
Covid 19 Response	-	46,964	46,964	-
	33,104	118,146	151,250	71,732

Actual grant receipts from Rathbone and Albert Hunt Trust were £3,000 each, with part related to 2020/21 and part 2021/22.

WIRRAL HOLISTIC CARE SERVICES
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31ST MARCH 2021

5 EXPENDITURE ON RAISING FUNDS

	Restricted 2021	Unrestricted 2021	Total 2021	Total 2020
Fundraising costs	-	375	375	695
Shop Expenditure	10,000	2,500	12,500	12,500
	£ 10,000	£ 2,875	£ 12,875	£ 13,195

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Restricted 2021	Unrestricted 2021	Total 2021	Total 2020
Salaried and associated costs	28,064	39,625	67,689	73,304
Consultancy fees	-	1,888	1,888	10,223
Professional fees	-	2,163	2,163	2,183
Training costs	-	-	-	-
Telephone	-	1,924	1,924	2,105
Stationery and postage	-	2,816	2,816	3,783
Insurance	-	2,246	2,246	2,999
Repairs & Renewals	-	8,671	8,671	7,858
Miscellaneous	-	2,995	2,995	6,185
Bank charges and interest	-	2,900	2,900	414
Mortgage interest	-	3,228	3,228	3,327
Utilities	-	6,616	6,616	8,171
Independent review and accountancy	-	2,551	2,551	2,518
Depreciation charges	301	2,679	2,980	2,838
	£ 28,365	£ 80,302	£ 108,667	£ 125,908

**WIRRAL HOLISTIC CARE SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

7 SUPPORT COSTS

	2021	2020
Staff Costs	67,689	67,689
Other Costs	12,875	13,195
Costs of generating funds	-	13,195
Charitable activities	67,689	122,976
	114,091	136,171

8 NET INCOMING RESOURCES FOR THE YEAR
This is stated after charging:

	2021	2020
Depreciation and amortisation	2,980	2,838
Independent review and accountancy	2,531	2,518
	5,531	5,356

9 STAFF COSTS

	2021	2020
The cost of employing staff, including trustees, was:	£	£
Wages & Salaries	67,459	72,769
Social security costs	-	269
Pension costs	230	266
	67,689	73,304

No employees received emoluments above £60,000.

Trustees received no remuneration during the year. No Trustees received any reimbursement of expenses.

The average weekly number of employees during the period was:

	2021	2020
Management and directors	1	1
Other	6	6
	7	7

WIRRAL HOLISTIC CARE SERVICES
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31ST MARCH 2021

10 INTANGIBLE FIXED ASSETS

	Computer Development costs	Total
COST		
At 1 st April 2020	13,800	13,800
Additions at cost	-	-
At 31 st March 2021	13,800	13,800
AMORTISATION		
At 1 st April 2020	13,800	13,800
Charge for the period	-	-
At 31 st March 2021	13,800	13,800
NET BOOK VALUE		
At 31 st March 2021	-	-
At 31 st March 2020	-	-

11 TANGIBLE FIXED ASSETS

	Land & Buildings	Fixtures & Fittings	Computer Equipment	Total
COST				
At 1 st April 2020	739,682	88,599	6,080	834,361
Additions at cost	-	-	674	674
Disposals	-	-	-	-
At 31 st March 2021	739,682	88,599	6,754	835,035
DEPRECIATION				
At 1 st April 2020	-	83,317	5,845	89,162
Eliminated on disposal	-	-	-	-
Charge for the period	-	2,758	223	2,981
At 31 st March 2021	-	86,075	6,068	92,143
NET BOOK VALUE				
At 31 st March 2021	739,682	2,524	686	742,892
At 31 st March 2020	739,682	5,282	235	745,199

All fixed assets are used to further the Charity's objects.

WIRRAL HOLISTIC CARE SERVICES
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31ST MARCH 2021

12 DEBTORS

Due from funders - NHS Wirral CCG	3,604	3,604
Prepayments	3,052	3,148
	6,656	6,752
	£	£
	2021	2020

13 CREDITORS: Amounts falling due within one year

Tax and social security costs	618	1,093
Other creditors	1,339	-
Accruals	3,456	3,456
Deferred income	20,500	-
Bank loan	17,277	17,166
	43,190	21,715
	£	£
	2021	2020

14 CREDITORS: Amounts falling due after more than one year

Bank loan	178,406	175,289
Amounts falling due in more than five years:		
Repayable by instalments	87,577	84,190
Bank loans		
	£	£
	2021	2020

**WIRRAL HOLISTIC CARE SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

15 SECURED DEBTS

The following secured debts are included within creditors:

	2021	2020
Bank loan	195,683	192,456
	<u>195,683</u>	<u>192,456</u>

The bank loan is secured by way of a legal charge dated 7 July 2005 over the freehold property situated and known as 6 Ashburton Road, Cloughon, Birkenhead, Merseyside, CH43 8TW.

The secured debt amounts to 26.5% (2020: 26.0%) of the total carrying value of the property.

16 RESTRICTED FUNDS

	01.04.2020	£	Grant Income	£	Depn. / Expenses	£	Fund Transfers	£
Refurbishment grants	190,148	-	-	-	-	-	-	190,148
Shed fund	301	-	-	-	301	-	-	-
Pilkington Charities Fund	4,960	-	-	-	4,960	-	-	-
Lottery funding	-	-	10,000	-	-	-	-	-
Government grants	-	-	21,604	-	-	-	-	-
Rathbones/Price Parry Trust	-	-	1,000	-	-	1,000	-	-
Albert Hunt Trust	-	-	500	-	-	500	-	-
	<u>195,409</u>	<u>33,104</u>	<u>38,365</u>	<u>-</u>	<u>190,148</u>	<u>31,032,021</u>	<u>-</u>	<u>190,148</u>

Purposes of restricted funds

The purpose of the refurbishment fund, which includes I.C.A.P. grant income, was to meet the costs of refurbishment of a new property. The balance of the fund is carried in fixed assets under Land & Buildings.

Funding was received to purchase a shed and additional refurbishment work. Depreciation is charged annually.

The Pilkington Charities fund amount was received as a contribution towards a nurses salary for 12 months.

The Lottery funding was Covid-19 response support managed by Wirral Borough Council. It was given to help cover the costs of the shop whilst closed due to lockdown.

The Government grants were Coronavirus Job Support funding received and paid to furloughed staff in the year.

The Rathbone funds amounted to £3,000, split between 2020/21 and 2021/22, for a patient survivorship project.

The Albert Hunt Trust funds amounted to £3,000, split between 2020/21 and 2021/22, for nurses salaries.

17 UNRESTRICTED FUNDS

	01.04.2020	£	Income	£	Depn. / Expenses	£	Fund Transfers	£
Funds	384,578	-	146,461	-	83,177	-	-	447,862
	<u>384,578</u>	<u>146,461</u>	<u>83,177</u>	<u>-</u>	<u>447,862</u>	<u>31,032,021</u>	<u>-</u>	<u>447,862</u>

Unrestricted funds are incoming resources received or generated for the objects of the charity without further specified purpose and are available as general funds.

**WIRRAL HOLISTIC CARE SERVICES
 DETAILED INCOME AND EXPENDITURE ACCOUNT
 FOR THE YEAR ENDED 31ST MARCH 2021**

18 TAXATION

The company is a Registered Charity and is not liable to U.K. Corporation Tax.

19 ANALYSIS OF NET ASSETS BETWEEN RESTRICTED AND UNRESTRICTED FUNDS

	£	£	£
	Restricted	Unrestricted	Total
Tangible fixed assets	190,148	552,744	742,892
Tangible fixed assets	-	73,524	73,524
Net current assets	-	(178,406)	(178,406)
Long-term liabilities	-	-	-
	190,148	447,862	638,010

20 POST BALANCE SHEET EVENTS

The charity's activities continue to be affected by the on-going Covid-19 pandemic. Since April 2021, continuing restrictions and public hesitance has restricted the activities at the Centre and fundraising.

Through careful cost control and obtaining additional grant funding, the charity has been able to continue operating with increasing activities as the lockdowns ease.

The Trustees have put in place plans to ensure the charity can continue to operate for the foreseeable future based on its current resources and funding confirmed for 2021/22 and beyond.

21 STATUTORY INFORMATION

Wirral Holistic Care Services is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Reference and administrative details page within the Trustees' Report

The presentation currency of the finance statements is the Pound Sterling (£)

This page does not form part of the statutory financial statement

WRRAL HOLISTIC CARE SERVICES		FOR THE YEAR ENDED 31ST MARCH 2021	
DETAILED INCOME AND EXPENDITURE ACCOUNT			
	2021	2020	
	£	£	£
Income:			
Donations and fundraising	13,654	32,042	
NHS Wrral CCG	43,248	40,178	
Grants received	108,002	31,554	
Other Incomeing resources	77	65	
Shop takings	14,584	42,503	
	179,565	146,342	
Expenditure:			
Salaries and associated costs	67,689	73,304	
Consultancy and professional fees	4,051	12,406	
Travel and course fees	-	-	
Fundraising and publicity	375	695	
Telephone	1,924	2,105	
Postage and stationery	2,816	3,783	
Repairs and renewals	8,671	7,858	
Sundry expenses	2,995	6,185	
Independent review and accountancy	2,551	2,518	
Insurance	2,246	2,999	
Heat and light	4,836	6,564	
Shop expenses	12,500	12,500	
Rates and water	1,780	1,607	
	(112,434)	(132,524)	
Finance costs:			
Bank charges	2,900	414	
Mortgage interest	3,228	3,327	
	(6,128)	(3,741)	
Depreciation:			
Fixtures and fittings	2,758	2,759	
Computer equipment	222	79	
	(2,980)	(2,838)	
NET SURPLUS/(DEFICIT)	58,023	7,239	