

**Charis Cancer Care Ltd**  
**(Charitable Company Limited by Guarantee)**

**DIRECTORS' REPORT for the year ended 31 October 2023**

The Directors, who are the trustees for the purpose of charity law, have pleasure in presenting their report and the audited financial statements of the charitable company for the year ended 31 October 2023.

The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102), United Kingdom Generally Accepted Accounting Practice and the Companies Act 2006.

**Reference and Administration Details**

The reference and administration details of the charitable company are as shown on page 2.

The Chief Executive was responsible for the supervision of the day-to-day operations of the charitable company throughout the year.

**Objectives and Activities**

The main function of the charity is to provide complimentary cancer treatments to the people of Northern Ireland. These services are provided free and include families of people affected by cancer.

Charis Cancer Care Ltd works in conjunction with clinical treatments for cancer and our comfortable treatment rooms are purpose-designed for the delivery of complementary therapies by trained practitioners free of charge. Individual and group therapies are available. Treatments provided to Cancer Care Patients include massage, relaxation aromatherapy, reflexology, yoga, financial planning and dietary support.

**Public Benefit Statement**

The Directors of Charis Cancer Care Ltd confirm that they have complied with their duty under section 4(6) of the Charities Act (Northern Ireland) 2008 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the charitable company in the year ended 31 October 2023.

**Achievements and Performance**

The Board of Directors are confident the charity continues to meet its performance objectives and continues to receive excellent feedback from clients. The centre provides a high-quality service to clients from all over Northern Ireland. During the year ended 31 October 2023, 1,256 new clients availed of the services provided by the Charity, bringing the total number of clients assisted to date to 12,018.

**Financial Review**

**Financial Performance**

The financial performance was in line with Directors' expectations. The charitable group remains in a sound financial position at the year end. The results for the year are set out in details on pages 9 to 27. The group had net incoming resources for the year of £52,400 (2022 – £83,072 of outgoing resources).

At 31 October 2023, the total funds of the group amounted to £1,254,115 (2022: £1,201,715). The total charity funds amounted to £1,154,993 (2022 - £1,148,353) Principal sources of funding and how this has supported the key objectives of the charity are disclosed in the notes to the financial statements.

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**DIRECTORS' REPORT for the year ended 31 October 2023 (Continued)**

**Financial Review (Continued)**

***Reserves Policy***

In the prior year, the Board of Directors implemented two additional funds to the charity's unrestricted funds to help control and monitor everyday running costs as well as for future capital projects. This seen the implementation of a Capital Fund and a Designated Fund as noted below.

**Unrestricted Funds:**

**Capital Funds** – Funds earmarked for future capital projects to assist with the expansion of the charity. Such capital projects are currently being researched by the Board of Directors.

**Designated Funds** – Monies which have been set aside to cover costs should there be a significant and unforeseen reduction in funding.

**General Funds** – Funds which are expendable at the discretion of the Directors in furtherance of the objectives of the charity.

**Restricted Funds** – Income received for specific purposes. Such purposes are within the overall aims of the charity.

**Structure, Governance and Management**

***Organisational Structure***

The charitable company is a company limited by guarantee, not having a share capital.

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

In accordance with the Articles of Association, the members to retire by rotation shall be those who have been longest in office since their last election, and the relevant motion will be put at the Annual General Meeting. A retiring member shall be eligible for re-election.

The charitable company is governed by the Board of Trustees. None of the Trustees have any beneficial interest in the charitable company. Any person wishing to become a director must apply in writing prior to the annual general meeting. A vote is then taken at the annual general meeting as to whether that person is appointed.

***Directors***

The Directors during the year are the same as the Directors as listed on page 2.

***Taxation Status***

The charitable company is recognised as a charity by HM Revenue & Customs. Accordingly, the charitable company has availed of the exemptions contained in Chapter 3 Part 11 Corporation Taxes Act 2010 and Section 256 Taxation of Chargeable Gains Act 1992.

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**DIRECTORS' REPORT for the year ended 31 October 2022 (Continued)**

**Directors' Responsibilities**

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Statement of Disclosure of Information to Auditor**

In so far as the Directors, who held office at the date of approval of these financial statements, are aware:

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


**Small Companies Exemption**


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

This report was approved by the Board of Directors on 25 March 2024 and signed on its behalf by:

**Registered office:**

163 Lough Fea Road  
 Ballybreist  
 Cookstown  
 BT80 9TU

DocuSigned by:  
  
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**Professor Marie Louise McHugh**  
**Director**

DocuSigned by:  
  
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**David Henry**  
**Director**

**Company Registration Number: NI070807**

**Charity Registration Number: 101272**

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**CavanaghKelly, Chartered Accountants & Statutory Auditors**