

**REGISTERED COMPANY NUMBER: NI070807 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 101272**

**Report of the Trustees and**  
**Audited Financial Statements**  
**for the Year Ended 31 October 2024**  
**for**  
**Charis Cancer Care Ltd**

**M.B.McGrady & Co**  
**Chartered Accountants**  
**Statutory Auditors**  
**Suite 2B**  
**Cadogan House**  
**322 Lisburn Road**  
**Belfast**  
**Co. Antrim**  
**BT9 6GH**

**Charis Cancer Care Ltd**

**Contents of the Financial Statements  
for the Year Ended 31 October 2024**

---

	<b>Page</b>
<b>Reference and Administrative Details</b>	<b>1</b>
<b>Report of the Trustees</b>	<b>2 to 8</b>
<b>Statement of Trustees' Responsibilities</b>	<b>9</b>
<b>Report of the Independent Auditors</b>	<b>10 to 13</b>
<b>Consolidated Statement of Financial Activities</b>	<b>14</b>
<b>Consolidated Statement of Financial Position</b>	<b>15</b>
<b>Statement of Financial Position - Charity</b>	<b>16</b>
<b>Consolidated Statement of Cash Flows</b>	<b>17</b>
<b>Notes to the Statement of Cash Flows</b>	<b>18</b>
<b>Notes to the Financial Statements</b>	<b>19 to 30</b>
<b>Detailed Statement of Financial Activities</b>	<b>31 to 32</b>

---

**Charis Cancer Care Ltd**

**Reference and Administrative Details  
for the Year Ended 31 October 2024**

---

<b>TRUSTEES</b>	Jarlath Patrick Conway - Director (resigned 7/11/2023) Thomas Patrick Diamond - Director Ben Patrick Glancy - Director (resigned 16/5/2024) David Andrew Henry - Director Marie Louise McHugh - Professor Steven McKay - Pharmacist Kirsty McManus - Director Clark Rees - Accountant (appointed 17/10/2024) Peter William David Stafford - Director Roisin Ann Toner - Director
<b>REGISTERED OFFICE</b>	163 Lough Fea Road Ballybreist Cookstown Co. Tyrone BT80 9TU
<b>REGISTERED COMPANY NUMBER</b>	NI070807 (Northern Ireland)
<b>REGISTERED CHARITY NUMBER</b>	101272
<b>AUDITORS</b>	M.B.McGrady & Co Chartered Accountants Statutory Auditors Suite 2B Cadogan House 322 Lisburn Road Belfast Co. Antrim BT9 6GH

**Charis Cancer Care Ltd**  
**Report of the Trustees**  
**for the Year Ended 31 October 2024**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Charis Cancer Care Ltd aims to ensure that no-one in NI has to face cancer alone. Charis supports people, on their cancer journey, by offering complementary therapies, counselling and other practical support such as nutrition programmes, finance and benefits advice, yoga and mindfulness to help them cope better with the impact of cancer and its treatment on the lives of the person with cancer, plus their loved ones.

Based in the heart of Northern Ireland in rural Mid-Ulster, services are available to people from every corner of NI. Since opening the doors to our rural sanctuary fourteen years ago, we have supported more than 13,000 people. We are one of the leading charitable providers of counselling and complementary therapies to people with cancer in NI. Our services and support are available to anyone over 18 years old affected by cancer - this can include the person with cancer, their loved ones, and those bereaved by cancer. Services are provided free of charge, and we operate with no waiting lists.

Friends of Charis was established as a charity shop in 2011, with the sole purpose of generating funds which would be donated to the charity to support its charitable work.

Both Charis Cancer Care Ltd and Friends of Charis have operated in line with their core purposes during the financial year and to agreed objectives and operating budgets.

Performance at the Friends of Charis charity shop showed a positive improvement in profits compared to the previous year. Charis Cancer Care Ltd also delivered a strong performance in relation to service delivery. Income was reduced in comparison to the previous year as a result of the Dept of Health grants coming to an end. An income strategy was developed for the charity and some investment was made in the new income strategy, in the form of staffing, with a view to developing longer term and more sustainable income across a number of income streams.

**Charis Cancer Care Ltd**  
**Report of the Trustees**  
**for the Year Ended 31 October 2024**

---

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

In the past 12 months we provided a total of 6,728 services to 1,081 people. This was a reduction in provision compared to the previous year when almost 8,000 services were provided to 1,256 people. This reduction was due, in part, to the end of funding from the Dept of Health and the loss of three therapists from the team.

### **Complementary Therapies**

Our Complementary Therapies are provided by a team of self-employed, freelance therapists, all of whom have specialist skills and expertise in working with cancer patients.

The services and therapies offered complement conventional medical treatments and promote a comprehensive approach to health, addressing the body, mind, and spirit. Our purpose is to improve the quality of life for our clients, reduce stress, and alleviate symptoms such as pain, anxiety, fatigue, and nausea. By enhancing emotional resilience and promoting relaxation, we enable our clients to feel supported and cared for in their healing journeys. During the year three freelance Therapists resigned which reduced service capacity for a period of time until replacement Therapists could be appointed.

### **Counselling**

Our Counselling services are provided by a team of self-employed, freelance Counsellors, all of whom have the professional qualifications and expertise in working with cancer patients.

Our professional team delivered 2,443 counselling sessions, offering a safe and supportive space for clients to explore their thoughts, emotions, and challenges. Our counsellors helped our clients address personal and emotional traumas, as well as psychological issues, fostering growth, healing, and self-awareness. In this non-judgmental safe environment, clients freely express their feelings, gaining relief by openly discussing their concerns. They were helped to improve mental health as well as managing their emotional turmoil by offering coping mechanisms to manage anxiety, depression, PTSD and stress, while supporting those dealing with trauma, grief, and life changes. This service helped clients develop emotional resilience, healthier habits and thought patterns, leading to more fulfilling and balanced lives.

### **Financial Support**

Our financial advisor works with clients to help alleviate their concerns relating to the detrimental financial impact of dealing with cancer. During the year, through this service we provided 504 hours of financial support to address financial stress, which is one of the leading causes of anxiety and depression. In doing so clients were helped to increase their confidence, helping them and empowering them to make informed decisions. This service provided practical support, such as supporting clients to complete application forms for benefits and offering reassurance and direction during challenging life events such as job loss due to illness.

### **Yoga**

We delivered a total of 51 yoga sessions over the twelve-month period to integrate physical movement, mindfulness and breathwork, offering significant benefits for mental and emotional balance. Through regular practice, clients were empowered with the skills to reduce cortisol levels, promote relaxation and easing anxiety, improved emotional wellbeing with mindful breathing and meditation. The group also provided a sense of community, offering a supportive environment that helps reduce feelings of isolation.

### **Nutrition and Cooking**

This year, we delivered 94 hours of nutrition sessions which focused on the vital role nutrition plays in brain function and emotional stability. Proper dietary choices positively influence mood, energy levels and overall mental health. The programme emphasized small, flavourful meals tailored for clients undergoing chemotherapy, addressing challenges like altered taste buds and reduced appetite, aiming to prevent energy crashes and promoting a consistent emotional baseline through proper nutrition. This is to empower clients to take control of their well-being by learning about healthy eating, boosting confidence and emotional stability. Also, promoting fresh, nutritious foods while reducing processed foods and caffeine, which helps alleviate stress symptoms.

**Charis Cancer Care Ltd**  
**Report of the Trustees**  
**for the Year Ended 31 October 2024**

---

**Services provided:**

<b>Service provided</b>	<b>Number of sessions / hours</b>
Complementary Therapies	3,636 sessions
Counselling	2,443 sessions
Finance & Benefits advice	504 hours
Yoga	51 sessions
Nutrition programmes	94 hours

**Location**

Charis House is a specialist centre offering sanctuary and support to adults dealing with a cancer diagnosis, their loved ones and those bereaved by cancer. The setting, the services and the healing ethos of the centre makes it a unique and special place. It is from here that the majority of services are delivered in-person at Charis House (81%), with remote services delivered by phone or online accounting for 18% of services and just 1% of services were delivered via home visits.

People travel from all over NI to access the services available at Charis, see breakdown in the table below:

<b>County</b>	<b>% of Charis Service Users</b>
County Tyrone	31%
County Antrim	22%
County Derry/Londonderry	19%
County Armagh	13%
County Down	11%
County Fermanagh	4%

**Macmillan Quality Environment Mark**

Charis Cancer Care has achieved and maintained the Macmillan 5\* Quality Environment Mark since the charity was formed. This is renewed every 3 years following a rigorous assessment process and in August 2024, it was successfully renewed again. Charis Cancer Care is the only charity in NI to hold the 5\* Award.

**Friends of Charis**

The charity shop performed well during the year across all areas of the business, with increased profits noted in furniture sales and recycling income. In January 2024 we successfully appointed a new Shop Manager, after more than six months of a vacancy. This appointment has contributed to growing success of the Shop. Also during the year we successfully applied for funding from the Dept for Communities Jobstart 60+ and we were awarded funding to appoint a Shop Assistant aged 60+ years of age, for a period of six months starting in September 2024.

**Charis Cancer Care Ltd**  
**Report of the Trustees**  
**for the Year Ended 31 October 2024**

---

**FINANCIAL REVIEW**

**Financial position**

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 14 - 26. The group had net incoming resources for the year of £595,025 (2023 - £745,879).

At 31 October 2024, the total funds of the group amounted to £1,090,845 (2023: £1,254,115), comprising unrestricted general funds of £658,758 (2023: £734,220), unrestricted designated funds of £250,000 (2023: £250,000) and restricted funds of £182,087 (2023: £269,895).

Principal sources of funding and how this has supported the key objectives of the charity are disclosed in the notes to the financial statements.

Income for the year was significantly less than the previous year. This had been fully anticipated due to the end of the one-off grants from the Dept of Health which saw grant income of £286,604 in 2023 and only £23,864 in 2024. The implementation of the Income Strategy and the appointment of fundraising staff part-way through the financial year helped to close the financial gaps, along with prudent management of expenditure and monitoring cash-flow.

As a result of the introduction of the Income Strategy, which seeks to diversify and grow income sustainably from a variety of income streams, the charity's income was derived from a range of sources. The majority of income came from corporate donations, community fundraising and individual donations. This includes the transfer of £50,000 from Friends of Charis charity shop. During the year, grants were received from the following grant-making bodies:

- Tesco Healthy Living grants administered by Groundwork UK
- Dept of Health - Mental Health Support Fund (Administered by the Community Foundation NI)
- Dept of Health - Cancer Support Fund (Administered by the Community Foundation NI)
- Henderson's Spar
- Hospital Saturday Fund
- Sisters of Mercy
- Enkalon Foundation

Friends of Charis also benefitted from a Department for Communities grant, through the JobStart 60+ programme.

We remain immensely grateful to all our donors, supporters and grant making bodies for supporting our work.

**Charis Cancer Care Ltd**  
**Report of the Trustees**  
**for the Year Ended 31 October 2024**

---

## **FINANCIAL REVIEW**

### **Reserves policy**

The purpose of the Reserves Policy for Charis Cancer Care Ltd is to ensure the stability of the charity's operations. Maintaining an appropriate level of financial reserves is considered essential in protecting the charity from financial risk and to provide for capital and organisational growth over time.

### **Definitions and Goals**

In general it is considered prudent to maintain a level of useable reserves sufficient to cover unexpected and unplanned events so that the charity's primary objective is preserved. At the same time the Trustees wish to ensure that it uses its funding to benefit the clients in its care which implies an imperative to consider actively the use of reserves to enhance service provision and grow the charity according to the needs of its users. Reserves will generally be in the region of 6-9 months running costs.

In deciding the level of reserves trustees have taken into account the following:

- Uncertainty, turbulence or expected reduction in funding arrangements
- The need for any large project spend to include capital spend for current and future capital projects
- Fluctuations in client numbers over time
- Cash flow issues due to delays or reductions in funding
- The charity's annual budget
- Minimum level of six months of total overheads including salaries

### **Restricted Funds**

Restricted reserves are represented by other funds that are received for a specific project or purpose. These funds are restricted for the use according to the funding agreements of donors' instructions.

### **Unrestricted Reserves and Designated Funds**

Unrestricted reserves are made up of the charity's activities for generating funds and other donations which are expendable at the discretion of the Trustees in furtherance of the objectives of the charity.

- General Reserves: The charity aims to maintain a strong general reserve position to allow it to continue to grow and meet the needs of its clients.

- Designated Funds: The designated fund has been allocated to cover costs and has been estimated at 6 months of operational spend should there be a significant and unforeseen reduction in funding or a requirement to wind up the charity. Consideration by the Trustees may be made to transfer a further sum to this reserve in year.

The charity will maintain a medium-term financial forecast which will show how end of year reported reserves will be utilised should this be required.

### **Reporting and Monitoring**

The Trustees are responsible for ensuring that the level and use of reserves is monitored. They will do this on receipt of financial reports prepared by the Treasurer/Finance Officer.

### **Review of Policy**

The policy will be reviewed annually or sooner if warranted by internal or external events or changes. The Board of Trustees will approve all changes.

In the reporting period, reserves were held in line with the Reserves Policy with £978,119 held in reserves.



**Charis Cancer Care Ltd**  
**Report of the Trustees**  
**for the Year Ended 31 October 2024**

---

**FINANCIAL REVIEW**

**Principle Risks and Uncertainties**

The Board of Trustees have undertaken a review of the potential risks to which Charis Cancer Care and Friends of Charis may be exposed. Risk registers are in place and reviewed six-monthly for both companies. Systems and procedures are in place to mitigate risks and ensure continuity of service provision. The key risks relate to three areas:

1. Financial
2. Governance
3. Operational

These key areas are included on the agenda for all Board meetings, and on a day-to-day basis are managed by the Director of Operations and the Director of Care Services.

**FUTURE PLANS**

The charity's current strategic plan will be reviewed in the coming year, with a view to deciding and prioritising its future strategic direction, in line with charitable objectives. The focus will continue to be the delivery of services and support for people living with the impact of cancer and any new strategy will be informed by the needs of our service users.

Future work will also focus on developing sustainable income across a broad range of income sources to ensure the longer-term viability and security of the charity; and to reduce risks associated with a reliance on any one income stream. This will also include a review of the Friends of Charis charity shop with a view to strengthening and growing profits from the shop, which will in turn support the charity financially.

The charity has also joined the NI Cancer Charities Coalition and will continue to contribute to policy and campaigns aligned to the broader needs of people dealing with cancer.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Charis Cancer Care Ltd**  
**Report of the Trustees**  
**for the Year Ended 31 October 2024**

---

**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.

All new Trustees receive an induction and all Trustees receive ongoing training as appropriate. During the year, Trustee Training in relation to the role of the Trustee and governance, was delivered to all Trustees by an external facilitator.

Trustees have delegated day-to-day management of the charity to two senior staff, both of whom report directly to the Board of Trustees, via the Chairperson. The Director of Care Services is responsible for the day-to-day management and delivery of the charity's care services. The Director of Operations is responsible for the delivery of all operational matters at the charity group, including responsibility for strategic development, income generation, financial management, HR and governance.

Director of Care Services: Imelda McGucken

Director of Operations: Fiona Brown

The Board of Trustees set remuneration for management staff.


**Directors**

The Directors during the year are the same as the Directors as listed on page 1.

**AUDITORS**

The auditors, M.B.McGrady & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 2 June 2025 and signed on its behalf by:

  
.....  
David Andrew Henry - Trustee

**Charis Cancer Care Ltd**

**Statement of Trustees' Responsibilities  
for the Year Ended 31 October 2024**

---

The trustees (who are also the directors of Charis Cancer Care Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.


The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

This report has been prepared having taken advantage of the small companies exemptions in the Companies Act 2006.

Approved by order of the board of trustees on 2 June 2025 and signed on its behalf by:

  
.....  
David Andrew Henry - Trustee