



Unaudited financial statements  
Lyndale Knowsley Cancer Support  
Centre Limited  
(A company limited by guarantee)

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For the year ended 31 October 2010



Registered Charity No 519725  
Registered Company No 2184955

## Company information

<b>Registered charity number</b>	519725
<b>Company registration number</b>	2184955
<b>Registered office</b>	Lyndale 40 Huyton Lane Huyton Merseyside L36 7XG
<b>Directors (at year end)</b>	T E Smith D Bell M Davitt B Lomax B Bigger W Garvey W Pickup V Edwards
<b>Secretary</b>	M Davitt
<b>Independent examiner</b>	M G Cox FCA Grant Thornton UK LLP Chartered Accountants Royal Liver Building Liverpool L3 1PS

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## Report of the directors

### **The board of trustees**

The governing body of the charity is the board of trustees, the members of which are the charity's trustees and the company's directors as defined by the Companies Act 2006

The directors present their report together with the financial statements for the year ended 31 October 2010

### **Principal activities**

The charitable company's principal activities are managing a drop-in centre and providing complementary therapies for people affected by cancer, their family and friends. The centre offers support and information, social and group activities, home and hospital visits, therapies and telephone help-line, in a caring and homely environment

### **Review of results and activities in the year**

The activities of the charitable company remain consistent with the previous year as the directors strive to fulfil the company's charitable objectives as summarised under the principal activities. During the year the charitable company has continued to provide practical and emotional support services at the Lyndale Centre

The Trustees are pleased to announce that the charity has been awarded a Lottery Reaching Communities Grant of £201,000 covering a five year period from November 2010. The Grant is to be used for running costs and complementary therapies covering the five year period

### **Complementary therapies**

Since January 2005 people attending Lyndale have been offered various therapies including Reiki, aromatherapy, head, neck, shoulder, leg and foot massage, Indian head massage and reflexology

### **Lyndale's aims for the current year were as follows:**

The charity set itself the following objectives for 2010

- i to continue to build on its strong links with hospitals, Primary Care Trusts (PCTs), hospices, doctors and district nurse teams
- ii to maintain inclusion as a stakeholder with Knowsley Health and Well Being Partnership
- iii to continue to represent users and carers in the following,
  - a) The End of Life Palliative Care Group
  - b) Knowsley Cancer Action Group
  - c) The Eastern Sector Locality Group
  - d) The Carers Engagement Group

## Report of the directors

The Trustees are pleased to report that the charity has achieved each of its objectives for 2010

The charity has set itself the following objectives for 2011 as it continues to provide valuable services for the public benefit

- i to set up a further mid-week evening meeting to enable greater access to the centre for those people who have work or family commitments and cannot utilise the services during the day
- ii to launch a Haematology/Lymphoma group with support from Leukaemia Care, which will meet once each month
- iii to launch a Ladies Relaxation Session during the next financial year
- iv to set up regular yoga classes for our users
- v a group of volunteers and centre users will research various issues brought to the group regarding local cancer services

To achieve these and build on the successes of previous year objectives the charity will seek to at least maintain its current fundraising efforts

The financial statements comply with current statutory requirements and in accordance with the charity's governing document, the Memorandum and Articles of Association

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit when reviewing the charity's aims and objectives and in planning future activities

The deficit for the year amounted to £783 (2009 £5,519), of which surplus £5,568 relates to unrestricted funds and deficit £6,351 to restricted funds. The deficit has been deducted from the accumulated unrestricted and restricted funds

### **Risk management**

The trustees continue to be aware of their responsibilities regarding risk management and meet regularly continuing to profile risks, examining controls already in place and embedding new controls to mitigate significant risks

## Report of the directors

### **Directors, organisation and governance**

The present membership of the Board of directors are listed below. All served throughout the year unless stated otherwise.

T E Smith  
W Pickup  
M Davitt  
B Lomax  
D Bell  
M Kane – (Deceased) 11 December 2009  
W Garvey  
B Bigger  
V Edwards

The charity is administered by a Board of up to nine Trustees, who meet monthly.

Trustees retire every three years and may stand for re-election. Election of trustees is determined by the membership. The Trustees are volunteers, contributing significantly to the charity's activities in addition to fulfilling their trustee responsibilities.

Within the Board of Trustees there is a wide range of expertise and experience. The Trustees follow an induction programme to familiarise themselves with the charity and the role when they join the organisation and receive regular training.

### **Volunteer support**

In common with many organisations in the voluntary sector, Lyndale receives much valuable support from its volunteers. We again gratefully acknowledge the support and continued contribution of our volunteers with their wide ranging input to our work.

The charity is very reliant on the contribution and dedication of its volunteers, and their involvement at all levels continue to be a particular strength of the charity.

### **Investment policy**

The company's Memorandum and Articles of Association sets out its powers of investment. The Trustees consider regularly the charity's funding position, placing short term surplus funds in cash deposit investment accounts with the charity's bankers, and the Trustees are satisfied with the return from that investment strategy.

### **Funding**

The Trustees remain satisfied that the charity's assets attributable to each of its individual funds are available and adequate to fulfil its obligations in relation to those funds.

## Report of the directors

### Status

The company is a registered charity, number 519725 and a company limited by guarantee. The liability of the individual members in the event that the company is wound up is limited to a maximum of £1.

### Directors' responsibilities for the financial statements

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

Company law in the United Kingdom 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 company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently,
- make judgments and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Reserves policy

It is the policy of the charity to hold reserves in its unrestricted funds in order to establish an appropriate level of working capital and to protect the future operations of the charity from the effects of any unforeseen and material variations in its income streams, as part of a policy of good financial management practice.

The Trustees have targeted a cash reserves minimum of £55,000 which equates currently to approximately 10 months' operating expenditure. At the year end cash reserves covering all funds amounted to £57,459.

## Report of the directors

### **Acknowledgement**

The Trustees acknowledge the continuing and significant contribution made by the charity's supporters, volunteers and funding providers without whom the valuable work of the charity could not continue

ON BEHALF OF THE BOARD

A handwritten signature in black ink, appearing to read 'Thelma Smith'.

T E Smith  
Director  
15 March 2011



## Independent examiner's report to the trustees

I report on the accounts of Lyndale Knowsley Cancer Support Centre Limited for the year ended 31 October 2010, which are set out on pages 10 to 16

This report is made solely to the trustees, as a body, in accordance with the regulations made under Section 44 of the Charities Act 1993, as amended by Charities Act 2006. My work 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 work, for this report, or for the opinions I have formed.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act), that an independent examination is needed.

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

- examine the accounts under section 43 of the Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the Act, and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

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

## Independent examiner's report to the trustees

### Independent examiner's statement

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

- 1 which gives me reasonable cause to believe that in any material respect, the requirements
  - to keep accounting records in accordance with section 386 of the Companies Act 2006, and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities,

have not been met, or

- 11 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



**MICHAEL G COX FCA**  
**GRANT THORNTON UK LLP**  
**CHARTERED ACCOUNTANTS**  
**LIVERPOOL**

15 MARCH 2011

## Principal accounting policies

### **Basis of preparation**

The financial statements have been prepared under the historical cost convention. In preparing these financial statements the following accounting policies have been used, which are consistent with the previous year, and in accordance with the requirements of Statement of Recommended Practice Accounting by Charities (SORP) 2005.

### **Donations**

The directors have authorised various groups and individuals to collect funds on behalf of the charitable company. Such funds are credited to the Income and Expenditure Account as they are received at the company's headquarters and accordingly no credit is taken in these financial statements for funds collected, but unremitted, at 31 October 2010.

### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost, net of depreciation and any provision for impairment.

Depreciation is calculated to write down the cost, less estimated residual value and land value, of all assets over their expected useful lives. The rates generally applicable are:

Fixtures and fittings	15% straight line
Freehold property and alterations	2% straight line

### **Grants**

Revenue grants are credited to the Income and Expenditure account.

The Urban Aid Grant of £48,000 is repayable should the company be wound up or cease its present activities, and is treated as a capital grant.

### **Fund accounting**

Restricted funds are to be used for specified purposes laid down by the donor or grant making body. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for specific purposes by the trustees.

### **Expenditure**

Expenditure is allocated between:

- Charitable expenditure incurred directly to the fulfilment of the charity's services
- Expenditure incurred in the management and administration of the charity (Governance costs)
- Fund raising and publicity costs

## Statement of financial activities (incorporating the income and expenditure account)

	Note	Unrestricted funds £	Restricted funds £	Total funds 2010 £	Total funds 2009 £
<b>INCOME</b>					
<b>Incoming resources</b>					
Donations, legacies and similar income		41,726	9,755	51,481	51,241
Investment income		80	-	80	925
<b>Total incoming resources</b>		<b>41,806</b>	<b>9,755</b>	<b>51,561</b>	<b>52,166</b>
<b>EXPENDITURE</b>					
<b>Resources expended</b>					
Costs of generating funds					
Fund raising and publicity	2	20	-	20	-
Charitable expenditure					
Services	1	34,386	16,106	50,492	55,993
Governance costs	3	1,832	-	1,832	1,692
<b>Total resources expended</b>		<b>36,238</b>	<b>16,106</b>	<b>52,344</b>	<b>57,685</b>
<b>Surplus/(deficit) for the year being net movement in funds</b>		<b>5,568</b>	<b>(6,351)</b>	<b>(783)</b>	<b>(5,519)</b>
<b>Funds at 1 November 2009</b>		<b>84,989</b>	<b>396,394</b>	<b>481,383</b>	<b>486,902</b>
<b>Funds at 31 October 2010</b>	9	<b>90,557</b>	<b>390,043</b>	<b>480,600</b>	<b>481,383</b>

All of the principal activities of the charity are continuing

There were no other recognised gains or losses other than the result for the year

The accompanying accounting policies and notes form an integral part of these financial statements

## Balance sheet

	Note	2010 £	2010 £	2009 £	2009 £
<b>Fixed assets</b>	4		<b>477,146</b>		482,175
<b>Current assets</b>					
Debtors	6	846		823	
Cash at bank	5	57,454		53,479	
Cash in hand		217		260	
		<u>58,517</u>		<u>54,562</u>	
<b>Creditors: amounts falling due within one year</b>	7	<u>2,151</u>		<u>1,644</u>	
<b>Net current assets</b>			<u>56,366</u>		<u>52,918</u>
			533,512		535,093
<b>Creditors, amounts falling due after more than one year</b>	8		<u>(52,912)</u>		<u>(53,710)</u>
			<u>480,600</u>		<u>481,383</u>
<b>Funds</b>					
Unrestricted	9		90,557		84,989
Restricted	9		390,043		396,394
			<u>480,600</u>		<u>481,383</u>

For the year ended 31 October 2010, the company was exempt from audit of its financial statements under Section 477(2) of the Companies Act 2006. No notice has been deposited by members under Section 476(1) calling for an audit in relation to these financial statements.

We acknowledge our responsibilities for ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and 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 surplus or deficit for the financial year in accordance with the requirements of Section 393, and which otherwise comply with the Companies Act relating to accounts, so far as applicable to the company.

The financial statements were approved by the Board of Directors and authorised for issue on 15 March 2011.

*Thorne Smith*

T E Smith  
Director

The accompanying accounting policies and notes form an integral part of these financial statements.

## Notes to the financial statements

### **1 Services**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
Operating and establishment costs	26,535	16,201	42,736	39,985
Maintenance and property alterations	1,863	-	1,863	10,423
Depreciation	2,536	3,357	5,893	5,585
	<u>30,934</u>	<u>19,558</u>	<u>50,492</u>	<u>55,993</u>

The charity receives support and assistance from volunteers. It is not possible to quantify the value in accounting terms of this voluntary assistance.

Included in operating costs in unrestricted funds expenditure is an amount of £238 (2009 £728) for mortgage interest in respect of the property owned by the charity.

### **2 Fund-raising**

	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
Promotion costs	<u>20</u>	<u>-</u>

### **3 Governance costs**

	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
Administration - accountancy fees	<u>1,832</u>	<u>1,692</u>

The governance costs represent costs incurred by the charity in complying with its statutory obligations.

## Notes to the financial statements

### **4 Fixed assets**

	Freehold property £	Freehold property alterations £	Fixtures and fittings £	Total £
Cost				
At 1 November 2009	58,240	438,282	40,564	537,086
Additions	-	-	864	864
At 31 October 2010	<u>58,240</u>	<u>438,282</u>	<u>41,428</u>	<u>537,950</u>
Depreciation				
At 1 November 2009	5,004	19,996	29,911	54,911
Provision for the year	349	2,630	2,914	5,893
At 31 October 2010	<u>5,353</u>	<u>22,626</u>	<u>32,825</u>	<u>60,804</u>
Net book amount at 31 October 2010	<u>52,887</u>	<u>415,656</u>	<u>8,603</u>	<u>477,146</u>
Net book amount at 31 October 2009	<u>53,236</u>	<u>418,286</u>	<u>10,653</u>	<u>482,175</u>

Knowsley Borough Council holds a legal charge over the freehold property up to the value of £48,000

All of the assets are used by the charity in its charitable activities

### **5 Cash at bank**

	2010 £	2009 £
Current accounts	39,846	35,912
Business Tracker Account	3,752	3,751
National Savings Bank	<u>13,856</u>	<u>13,816</u>
	<u>57,454</u>	<u>53,479</u>

### **6 Debtors**

	2010 £	2009 £
Prepayments	<u>846</u>	<u>823</u>

## Notes to the financial statements

### **7 Creditors: amounts falling due within one year**

	2010 £	2009 £
Bank overdraft	438	-
Accruals and sundry creditors	1,713	1,644
	<u>2,151</u>	<u>1,644</u>

### **8 Creditors: amounts falling due after more than one year**

	2010 £	2009 £
Mortgage	4,612	5,410
Urban Aid grant	48,000	48,000
Other grant	300	300
	<u>52,912</u>	<u>53,710</u>

The mortgage was advanced on 27 January 1988, is interest bearing and repayable over a period of 25 years

The Urban Aid Grant is repayable either in the event of the company being wound up or ceasing to continue its present activities

### **9 Funds**

	Unrestricted £	Restricted £	2010 Total £	2009 Total £
Balance at 1 November 2009	84,989	396,394	481,383	486,902
(Deficit)/surplus for the year	5,568	(6,351)	(783)	(5,519)
Balance at 31 October 2010	<u>90,557</u>	<u>390,043</u>	<u>480,600</u>	<u>481,383</u>

The restricted fund represents the asset reserve and funds received for the refurbishment of the charity's centre premises at Huyton, £384,728 and £nil for the continuing provision of complimentary therapies for Centre users, £1,875 for the Ramblers group and £3,440 for the Library and Information Centre



## Notes to the financial statements

### **10 Analysis of net assets between funds**

	Unrestricted £	Restricted £	2010 Total £
Tangible fixed assets	92,418	384,728	477,146
Current assets	53,202	5,315	58,517
Current liabilities	(2,151)	-	(2,151)
Creditors due in more than one year	(52,912)	-	(52,912)
	<u>90,557</u>	<u>390,043</u>	<u>480,600</u>

### **11 Payments to trustees and connected parties**

No trustee or person with a family or business connection with a trustee received remuneration in the year, directly or indirectly, from either the charity or an institution or company controlled by the charity. No expenses were reimbursed to the trustees during the year.

### **12 Taxation**

The company has been granted charitable status and is exempt from corporation tax.

### **13 Capital commitments**

There were no capital commitments at 31 October 2010 or 31 October 2009.

### **14 Contingent liabilities**

There were no contingent liabilities at 31 October 2010 or 31 October 2009.