

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

For the year ended 31 October 2015



**Registered Charity No 519725
Registered Company No 02184955**

Company information

Registered charity number	519725
Company registration number	02184955
Registered office	Lyndale 40 Huyton Lane Huyton Merseyside L36 7XG
Directors (at year end)	T E Smith M Davitt H V Cleary W Pickup A Gabrielsen E McGovern B Lomax A L Buckley A Evans
Secretary	M Davitt
Independent examiner	Joanne Love, ACA Grant Thornton UK LLP Chartered Accountants Royal Liver Building Liverpool L3 1PS

Index

	Page
Report of the directors	3 – 7
Independent examiner's report	8 – 9
Principal accounting policies	10 – 11
Statement of financial activities	12
Balance sheet	13
Notes to the financial statements	14 - 17

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 2015.

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 was awarded a Lottery Reaching Communities Grant of £201,000 covering a five year period from November 2010. £43,429 of the grant was received during the year. 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:

During the year ended 31 October 2015 the charity has achieved the following against the objectives it set for 2015:

- All therapies have been continued each week including yoga, art and ramblers.
- The Culture Vulture Group has grown over the year and is very successful. The Choir has also continued and performed at several venues over the year.
- Lyndale continues to be part of health services across the borough, attending CRG/End of Life and CCG meetings.
- Medical students and radiography students from Liverpool University continue to attend Lyndale and this is now part of their curriculum
- Lyndale introduced weekly Aquarobics sessions for the Breast Group at a local pool.

Report of the directors

The Trustees are pleased to report that the charity has achieved each of its objectives for 2015.

The charity has set itself the following objectives for 2016 as it continues to provide valuable services for the public benefit:

- To maintain all the therapies, yoga, art, the ramblers group and the choir.
- To maintain the growing Culture Vulture Group visiting sites of interest and theatres.
- To maintain the Aquarobics session for the Breast Group.
- To continue involvement with CRG/End of Life/CCG for cancer services across the borough.
- To get involved in Knowsley Business Chamber events reaching out to local businesses.

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 are 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 surplus for the year amounted to £19,134 (2014: £17,121), of which a surplus of £26,017 relates to unrestricted funds and a deficit of £6,883 to 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
M Davitt
B Biggar (resigned 14 April 2015)
H V Cleary
W Pickup
A Gabrielsen
E McGovern (appointed 14 April 2015)
B Lomax
A L Buckley (appointed 15 January 2015)
A Evans

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

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 £70,000 which currently equates approximately to 12 months' operating expenditure. At the year end cash reserves covering all funds amounted to £133,391 including amounts held on short term deposit.

The Trustees have also agreed to designate reserves amounting to £20,000 for future repairs and maintenance of the property.

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.

Trustees' responsibilities for the financial statements

The trustees (who are also directors of "Lyndale" Knowsley Cancer Support Centre Limited for the purposes of company law) are responsible for preparing the Report of the directors and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

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.

Small company provisions

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

ON BEHALF OF THE BOARD



T E Smith
Director

30 March 2016

Independent examiner's report to the trustees of "Lyndale" Knowsley Cancer Support Centre Limited

I report on the accounts of "Lyndale" Knowsley Cancer Support Centre Limited for the year ended 31 October 2015, which are set out on pages 10 to 17.

This report is made solely to the trustees, as a body, in accordance with section 154 of the Charities Act 2011 (the 2011 Act). 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 144(2) of the 2011 Act, and 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 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

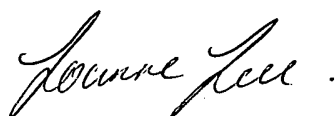
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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 of "Lyndale" Knowsley Cancer Support Centre Limited

Independent examiner's statement

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

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



JOANNE LOVE, ACA
GRANT THORNTON UK LLP
CHARTERED ACCOUNTANTS
LIVERPOOL

31 March 2016

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 applicable UK accounting standards and the Statement of Recommended Practice: Accounting by Charities (SORP) 2005.

Cash flow statement

The directors have taken advantage of the exemption from Financial Reporting Standard No. 1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small.

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 2015.

Donated services and voluntary help

Donated services and voluntary help are not included as income in the statement of financial activities.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, net of depreciation and any provision for impairment. The charity capitalises anything above £250 that it deems to be capital in nature.

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 when they are receivable provided conditions for receipt have been complied with, unless they relate to a specified future year, in which case they are deferred.

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.

Principal accounting policies

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 2015 £	Total funds 2014 £
INCOME					
Incoming resources					
Donations, legacies and similar income	1	48,170	43,429	91,599	89,108
Investment income		25	-	25	27
Total incoming resources		48,195	43,429	91,624	89,135
EXPENDITURE					
Resources expended					
Charitable expenditure:					
Services	2	20,428	50,312	70,740	69,848
Governance costs	3	1,750	-	1,750	2,166
Total resources expended		22,178	50,312	72,490	72,014
Net incoming/(outgoing) resources for the year before transfers		26,017	(6,883)	19,134	17,121
Transfers between funds		-	-	-	-
Surplus/(deficit) for the year being net movement in funds		26,017	(6,883)	19,134	17,121
Funds at 1 November 2014		154,166	378,577	532,743	515,622
Funds at 31 October 2015	10	180,183	371,694	551,877	532,743

All 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	2015 £	2015 £	2014 £	2014 £
Fixed assets	4		470,962		474,588
Current assets					
Debtors	7	3,728		7,994	
Short term investments	5	75,000		-	
Cash at bank	6	57,642		111,219	
Cash in hand		749		365	
		<u>137,119</u>		<u>119,578</u>	
Creditors: amounts falling due within one year	8	<u>(7,904)</u>		<u>(13,123)</u>	
Net current assets			<u>129,125</u>		<u>106,455</u>
Total assets less current liabilities			600,177		581,043
Creditors: amounts falling due after more than one year	9		<u>(48,300)</u>		<u>(48,300)</u>
			<u>551,877</u>		<u>532,743</u>
Funds					
Unrestricted	10		160,183		134,166
Designated	10		20,000		20,000
Restricted	10		371,694		378,577
			<u>551,877</u>		<u>532,743</u>

For the year ended 31 October 2015, 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and authorised for issue on 30 March 2016.

T E 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 Donations, legacies and similar income

	2015 £	2014 £
Donations, legacies and similar income accrued at 1 November	(4,059)	(4,855)
Donations receivable in the year	100,513	98,022
Credit for the year	(91,599)	(89,108)
Donations, legacies and similar income accrued at 31 October	<u>4,855</u>	<u>4,059</u>

2 Services

	Unrestricted £	Restricted £	2015 Total £	2014 Total £
Operating and establishment costs	13,351	45,307	58,658	57,385
Maintenance and property alterations	3,268	2,375	5,643	6,543
Depreciation	3,809	2,630	6,439	5,920
	<u>20,428</u>	<u>50,312</u>	<u>70,740</u>	<u>69,848</u>

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

3 Governance costs

	2015 £	2014 £
Administration - accountancy fees	<u>1,750</u>	<u>2,166</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 2014	58,240	444,622	58,039	560,901
Additions	-	-	2,813	2,813
Disposals	-	-	(2,142)	(2,142)
At 31 October 2015	<u>58,240</u>	<u>444,622</u>	<u>58,710</u>	<u>561,572</u>
Depreciation				
At 1 November 2014	6,750	33,287	46,276	86,313
Provision for the year	350	2,653	3,436	6,439
Disposal	-	-	(2,142)	(2,142)
At 31 October 2015	<u>7,100</u>	<u>35,940</u>	<u>47,570</u>	<u>90,610</u>
Net book amount at 31 October 2015	<u>51,140</u>	<u>408,682</u>	<u>11,140</u>	<u>470,962</u>
Net book amount at 31 October 2014	<u>51,490</u>	<u>411,335</u>	<u>11,763</u>	<u>474,588</u>

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

5 Short term investment

	2015 £	2014 £
Business 1 year deposit account	<u>75,000</u>	<u>-</u>

6 Cash at bank

	2015 £	2014 £
Current accounts	37,605	61,209
Business Reserve Account	20,037	50,010
	<u>57,642</u>	<u>111,219</u>

7 Debtors

	2015 £	2014 £
Prepayments and accrued income	<u>3,728</u>	<u>7,994</u>

Notes to the financial statements

8 Creditors: amounts falling due within one year

	2015 £	2014 £
Accruals and sundry creditors	<u>7,904</u>	<u>13,123</u>

9 Creditors: amounts falling due after more than one year

	2015 £	2014 £
Urban Aid grant	48,000	48,000
Other grant	300	300
	<u>48,300</u>	<u>48,300</u>

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

10 Funds

	Unrestricted £	Designated £	Restricted £	2015 Total £	2014 Total £
Balance at 1 November 2014	134,166	20,000	378,577	532,743	515,622
Surplus/(deficit) for the year	26,017	-	(6,883)	19,134	17,121
Transfers between funds	-	-	-	-	-
Balance at 31 October 2015	<u>160,183</u>	<u>20,000</u>	<u>371,694</u>	<u>551,877</u>	<u>532,743</u>

The restricted fund represents the asset reserve and funds received for the refurbishment of the charity's centre premises at Huyton, £371,694

The designated fund is for future repairs and maintenance of the property.

Notes to the financial statements

11 Analysis of net assets between funds

	Unrestricted	Restricted	2015 Total	2014 Total
	£	£	£	£
Tangible fixed assets	99,268	371,694	470,962	474,588
Current assets	137,119	-	137,119	119,578
Current liabilities	(7,904)	-	(7,904)	(13,123)
Creditors: due in more than one year	(48,300)	-	(48,300)	(48,300)
	<u>180,183</u>	<u>371,694</u>	<u>551,877</u>	<u>532,743</u>

12 Payments to trustees and connected parties

No trustee or person with a family or business connection with a trustee received remuneration in the year, or in the prior 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 or the prior year.

13 Taxation

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

14 Capital commitments

There were no capital commitments at 31 October 2015 or 31 October 2014.

Income and expenditure account

	Unrestricted funds £	Restricted funds £	2015 Total £	2014 Total £
Income				
Lottery Funding	-	43,429	43,429	41,820
Knowsley CCG	11,653	-	11,653	11,653
Knowsley Public Health	5,000	-	5,000	-
Donations	16,091	-	16,091	24,033
Fund Raising	15,426	-	15,426	11,602
Investment income	25	-	25	27
Total income receivable	<u>48,195</u>	<u>43,429</u>	<u>91,624</u>	<u>89,135</u>
Less Expenditure				
Water and rates, heat and light	-	2,896	2,896	4,349
Repairs	3,268	2,375	5,643	6,543
Printing, postage and stationary	-	2,596	2,596	2,052
Insurance	-	1,894	1,894	1,681
Telephone	-	1,526	1,526	1,164
Fund raising	619	-	619	284
Cleaning and security	5,659	2,795	8,454	7,572
Depreciation	3,809	2,630	6,439	5,920
Volunteers/beneficiaries' expenses	-	2,629	2,629	6,370
Refreshments	-	5,312	5,312	3,039
Sundry	-	-	-	889
Gardening	-	-	-	271
Bank charges	-	23	23	38
Ramblers' group	641	949	1,590	715
Therapies	2,909	20,866	23,775	24,670
Course fees	3,523	3,715	7,238	4,292
Governance Costs - Accountancy	1,750	106	1,856	2,166
Total resources expended	<u>22,178</u>	<u>50,312</u>	<u>72,490</u>	<u>72,015</u>
Surplus/(deficit) for the year before transfers	<u>26,017</u>	<u>(6,883)</u>	<u>19,134</u>	<u>17,120</u>

Restricted funds at 31 October 2015

	Macmillan Cancer Support £	Library and Information £	Building £	Big Lottery Fund £	Morgan Foundation £	Total £
Balance at 1 November 2014	956	932	374,324	-	2,365	378,577
Income receivable during the year	-	-	-	43,429	-	43,429
Expenditure in the year	(956)	(932)	(2,630)	(43,429)	(2,365)	(50,312)
Balance at 31 October 2015	-	-	371,694	-	-	371,694