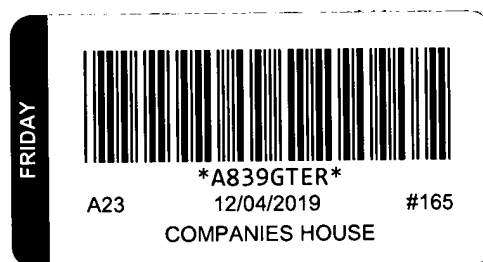


Unaudited financial statements "Lyndale" Knowsley Cancer Support Centre Limited (A company limited by guarantee)

For the year ended 31 October 2018



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	T E Smith M Davitt W Pickup A Gabrielsen V Cleary A Easton A Neal M Harrison S Limacher
Secretary	M Davitt
Independent examiner	Michael Delf, FCA Grant Thornton UK LLP Chartered Accountants Royal Liver Building Liverpool L3 1PS

"Lyndale" Knowsley Cancer Support Centre Limited
(A company limited by guarantee)
Unaudited financial statements for the year ended 31 October 2018

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Report of the trustees

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 Trustees confirm that the Annual Report and Financial Statements of the Company comply with the Charities Act 2011, the Companies Act 2006, The Memorandum and Articles of Association, 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 (FRS102) (effective 1 January 2015).

The directors present their report together with the financial statements for the year ended 31 October 2018.

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.

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.

Report of the trustees

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

During the year ended 31 October 2018 the charity has achieved the following against the objectives it set for 2018.

- The craft and art cases have been maintained, however the computer teacher retired in July 2018 and the charity are advertising for a replacement.
- The Ramblers group and the Culture Vulture groups have both been maintained and remain very popular.
- All the therapies, beauty therapies, relaxation sessions and yoga have been maintained.
- Lyndale has maintained Mindfulness, health and wellbeing sessions
- New booklets advertising Lyndale services continue to be sent out to all the Knowsley GP's and hospitals to be given to newly diagnosed patients.
- Counter Collection boxes continue to be placed at local businesses to raise money and also the small collection boxes continue to be given to members and volunteers.
- Lyndale continues to be a member of Knowsley Chamber providing legal advice, business assistance and trustees are also attending Flash networking meetings to get contact with other businesses and charities in Knowsley and Merseyside.

The Charity has set the following objectives for 2019 as it continues to provide valuable services for the public benefit:

- To apply for grants towards core funding and/or towards complementary therapies.
- To maintain craft and art classes and advertise for a new computer teacher to continue classes.
- To continue providing complementary therapies, beauty therapies, relaxation sessions and yoga to people with cancer and their carer.
- To apply for a grant to begin a new holistic therapy of Therapeutic Drumming.
- To continue attending Flash Networking meetings with Knowsley Chamber to reach out to businesses across Knowsley and Merseyside for funding.
- To continue targeting local shops and businesses to take Counter Collection Boxes.
- To continue to provide community placements for medical students and radiology students as part of their curriculum at Liverpool University.
- To continue involvement with the CCG, CRG and Macmillan Facilitators across the Eastern sector regarding the HUB and future cancer services.
- To continue providing Lyndale's information to the GP's, hospital Consultants and specialist nurses in all health care centres, local hospitals and hospices.
- To network with local businesses, or charities and not for profit organisations to Lyndale to promote other services in Knowsley which provide care and support for the housebound, the carers and the family with cancer and other medical conditions where additional help is required.

Report of the trustees

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 deficit for the year amounted to £23,710 (2017: deficit £18,106), of which a deficit of £19,219 relates to unrestricted funds and a deficit of £4,491 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.

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
W Pickup
A Gabrielsen
V Cleary
A Easton
A Neal
M Harrison
S Limacher

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.

Report of the trustees

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 their 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

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 £94,987 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.

During the year, a new designated fund in respect of prior expenditure on fixed assets has been created.

Report of the trustees

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 Trustees' 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 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), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. 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 (FRS 102);
- 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 operation.

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.

Acknowledgement

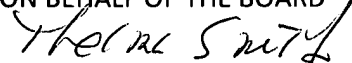
The Trustees acknowledge the continuing and significant contribution made by the charity's supporters, volunteers and funding providers without whom the valuable work of the charity could not continue.

Report of the trustees

Small company provisions

This report has been prepared in accordance with the provisions applicable to the companies subject to the small companies regime.

ON BEHALF OF THE BOARD



T E Smith

Director

28 March 2019

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 2018, which are set out on pages 11 to 23.

This report is made solely to the Charitable company's Trustees, as a body, in accordance with the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the Charitable company'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 "Lyndale" Knowsley Cancer Support Centre Limited and the Charitable company's Trustees as a body, for my work or for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The Trustees, who are also the directors of the Charitable company for the purposes of company law, are responsible for the preparation of the accounts. The Charitable company's Trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011) and Part 16 of the Companies Act 2006 and that an independent examination is needed.

Having satisfied myself that the "Lyndale" Knowsley Cancer Support Centre Limited 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 Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011; 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 comparison of the accounts with the accounting records kept by the charitable company. 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 statement

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

- 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; and
 - to comply with the accounting requirements of section 396 of the Companies Act 2006; and
 - to comply with the Statement of Recommended Practice '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 January 2015)'

have not been met; or

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



Michael Delf, FCA
Grant Thornton UK LLP
Chartered Accountants
Liverpool

1 APRIL 2019

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

	Note	Unrestricted funds £	Restricted funds £	Total funds 2018 £	Total funds 2017 £
INCOME					
Income from					
Donations, legacies and similar income	2	43,457	-	43,457	52,711
Investment income		386	-	386	677
Total income		43,843	-	43,843	53,388
EXPENDITURE					
Expenditure on					
Charitable activities	3	63,062	4,491	67,553	71,494
Total expenditure		63,062	4,491	67,553	71,494
Net outgoing resources for the year being net movement in funds					
		(19,219)	(4,491)	(23,710)	(18,106)
Funds at 1 November 2017		146,277	368,435	514,712	532,818
Funds at 31 October 2018	11	127,058	363,944	491,002	514,712

All activities of the charity are continuing.

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

Balance sheet

	Note	2018 £	2018 £	2017 £	2017 £
Fixed assets	5		452,789		458,644
Current assets					
Debtors	8	1,404		2,509	
Short term investments	6	75,145		75,000	
Cash at bank	7	19,211		34,808	
Cash in hand		631		824	
		<u>96,391</u>		<u>113,141</u>	
Creditors: amounts falling due within one year	9	<u>(9,878)</u>		<u>(8,773)</u>	
Net current assets			<u>86,513</u>		<u>104,368</u>
Total assets less current liabilities			539,302		563,012
Creditors: amounts falling due after more than one year	10		<u>(48,300)</u>		<u>(48,300)</u>
			<u>491,002</u>		<u>514,712</u>
Funds					
Unrestricted	11		17,352		126,277
Designated	11		109,706		20,000
Restricted	11		363,944		368,435
			<u>491,002</u>		<u>514,712</u>

For the year ended 31 October 2018, 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 accompanying accounting policies and notes form an integral part of these financial statements.

Balance sheet

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

The financial statements were approved by the Board of Directors and authorised for issue on 28 March 2019.



T E Smith
Director

Notes to the financial statements

1 Principal accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 102.1A) (effective 1 January 2015) - (Charities SORP (FRS 102) as updated by Bulletin 1 issued in February 2016), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The "Lyndale" Knowsley Cancer Support Centre Limited 'the Company' or 'the Charity' meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The presentational currency of the financial statements is the pound sterling 'GBP'. The amounts included in the financial statements are rounded to the nearest £1.

Company status

The Company is a company limited by guarantee. The members of the Company are the Trustees named on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Company.

The registered office is Lyndale, 40 Huyton Lane, Huyton, Merseyside, L36 7XG.

The principal activities of the Charitable company are managing a drop-in centre and providing complementary therapies for people affected by cancer, their family and friends.

Cash flow statement

No statement of cash flows is presented, as under the Charities SORP (FRS 102) as updated by Bulletin 1 issued in February 2016 the Charity is exempt from producing such a statement by virtue of its size.

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 2018.

Notes to the financial statements

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 charitable 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.

Notes to the financial statements

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.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

A financial liability exists where there is a contractual obligation to deliver cash or another financial asset to another entity, or to exchange financial assets or financial liabilities under potentially unfavourable conditions. In addition, contracts which result in the entity delivering a variable number of its own equity instruments are financial liabilities.

Finance costs and gains or losses relating to financial liabilities are included in the income and expenditure account. The carrying amount of the liability is increased by the finance cost and reduced by payments made in respect of that liability. Finance costs are calculated so as to produce a constant rate of charge on the outstanding liability. Debt issue costs are offset against the debt and amortised over the term of the loan.

Significant adjustments and key areas of estimation uncertainty

The trustees consider there to be no items in the financial statements where they have had to make significant judgements in the process of applying the Charity's accounting policies or key sources of estimation uncertainty.

Notes to the financial statements

2 Donations, legacies and similar income

	2018 £	2017 £
Donations, legacies and similar income accrued at 1 November	(4,909)	(4,855)
Donations receivable in the year	43,457	52,711
Credit for the year	(43,511)	(52,765)
Donations, legacies and similar income accrued at 31 October	<u>4,963</u>	<u>4,909</u>

In 2017, of the total income from donations, legacies and similar income, £52,388 was to unrestricted funds and £1,000 was to restricted funds.

3 Charitable activities

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
Operating and establishment costs	55,790	1,635	57,425	58,198
Maintenance and property alterations	3,993	-	3,993	7,255
Depreciation	3,279	2,856	6,135	6,041
	<u>63,062</u>	<u>4,491</u>	<u>67,553</u>	<u>71,494</u>

In 2017, of the total expenditure, £64,008 was from unrestricted funds and £7,486 was from restricted funds.

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

Notes to the financial statements

4 Governance costs

	2018	2017
	£	£
Administration - accountancy fees	<u>2,850</u>	<u>2,430</u>

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

5 Fixed assets

	Freehold property £	Freehold property alterations £	Fixtures and fittings £	Total £
Cost				
At 1 November 2017	58,240	444,622	58,710	561,572
Addition	-	-	280	280
31 October 2018	<u>58,240</u>	<u>444,622</u>	<u>58,990</u>	<u>561,852</u>
Depreciation				
At 1 November 2017	7,800	41,465	53,663	102,928
Provision for the year	350	2,726	3,059	6,135
At 31 October 2018	<u>8,150</u>	<u>44,191</u>	<u>56,722</u>	<u>109,063</u>
Net book amount at 31 October 2018	<u>50,090</u>	<u>400,431</u>	<u>2,268</u>	<u>452,789</u>
Net book amount at 31 October 2017	<u>50,440</u>	<u>403,157</u>	<u>5,047</u>	<u>458,644</u>

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

Notes to the financial statements

6 Short term investment

	2018	2017
	£	£
Business 1 year deposit account	<u>75,145</u>	<u>75,000</u>

7 Cash at bank

	2018	2017
	£	£
Current accounts	1,154	16,759
Business Reserve Account	<u>18,057</u>	<u>18,049</u>
	<u>19,211</u>	<u>34,808</u>

8 Debtors

	2018	2017
	£	£
Prepayments and accrued income	<u>1,404</u>	<u>2,509</u>

Notes to the financial statements

9 Creditors: amounts falling due within one year

	2018 £	2017 £
Accruals and sundry creditors	<u>9,878</u>	<u>8,773</u>

10 Creditors: amounts falling due after more than one year

	2018 £	2017 £
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.

11 Funds

	Balance at 1 November 2017 £	Income £	Expenditure £	Transfers £	Balance at 31 October 2018 £
Restricted					
Buildings	365,939	-	(2,856)	-	363,083
Pink Ribbon Foundation	2,406	-	(1,545)	-	861
Hemby Trust	90	-	(90)	-	-
Unrestricted					
Designated - Maintenance	20,000	-	-	-	20,000
Designated - Fixed assets	-	-	-	89,706	89,706
Unrestricted	126,277	43,843	(63,062)	(89,706)	17,352
Balance at 31 October 2018	<u>514,712</u>	<u>43,843</u>	<u>(67,553)</u>	<u>-</u>	<u>491,002</u>

Notes to the financial statements

The restricted funds are made up of the following –

Buildings

The asset reserve and funds received for the refurbishment of the charity's centre premises at Huyton.

Pink Ribbon Foundation

A grant to help towards providing Pilates for people with Breast Cancer, post-surgery.

Hemby Trust

A grant to help towards the Ramblers.

The designated fund is for future repairs and maintenance of the property. A new designated fund has been set up during the year to recognise expenditure on fixed assets in prior years.

Notes to the financial statements

12 Analysis of net assets between funds

	Unrestricted	Restricted	2018 Total	2017 Total
	£	£	£	£
Tangible fixed assets	89,706	363,083	452,789	458,644
Current assets	95,530	861	96,391	113,141
Current liabilities	(9,878)	-	(9,878)	(8,773)
Creditors: due in more than one year	(48,300)	-	(48,300)	(48,300)
	<u>127,058</u>	<u>363,944</u>	<u>491,002</u>	<u>514,712</u>

13 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.

14 Staff costs

There were no staff during either year.

There was no remuneration paid to staff in either year.

There was no remuneration paid to key management personnel in either year.

15 Taxation

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

16 Capital commitments

There were no capital commitments at 31 October 2018 or 31 October 2017.

17 Contingent liabilities

There were no contingent liabilities to disclose at 31 October 2018 or 31 October 2017.

Notes to the financial statements

18 Financial instruments

	2018	2017
	£	£
Financial assets measured at amortised cost	<u>96,391</u>	<u>113,141</u>
Financial liabilities measured at amortised cost	<u>58,178</u>	<u>57,073</u>

Financial assets measured at amortised cost comprise debtors, short term investments, cash at bank and in hand.

Financial liabilities measured at amortised cost comprise accruals, sundry creditors and deferred grants.