

“Lyndale” Knowsley Cancer Support Centre Ltd

**INDEPENDENTLY EXAMINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

Company Number: 02184955
Charity Number: 519725

Lyndale
40 Huyton Lane
Huyton
Merseyside
L36 7XG



**“LYNDALE” KNOWSLEY CANCER SUPPORT CENTRE LIMITED
ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

DIRECTORS

M Davitt

V Cleary

W Pickup

P Richards

REGISTERED OFFICE

Lyndale

40 Huyton Lane

Huyton

Merseyside

L36 7XG

CHARITY NUMBER

519725

INDEPENDENT EXAMINER

Matthew Brown, CPFA

Adding Value Consultancy Ltd

Bluecoat Chambers

School Lane Liverpool L1 3BX

**“LYNDALE” KNOWSLEY CANCER SUPPORT CENTRE LIMITED
ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023**

CONTENTS

	Page
Report of the Trustees	3
Independent Examiner's Statement	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11 - 18

“LYNDALE” KNOWSLEY CANCER SUPPORT CENTRE LIMITED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023

TRUSTEES' REPORT

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)".

The directors present their report together with the financial statements for the year ended 31 October 2023.

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, therapies and telephone helpline, 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 yoga, relaxation/meditation, Reiki, aromatherapy, head, neck, shoulder, leg and foot massage, Indian head massage and reflexology.

During the year ended 31 October 2023 the charity has achieved the following against the objectives it set for 2023:

- This year Lyndale has received grants to pay for the therapists allowing therapies and yoga sessions to continue for members throughout the year.
- Lyndale held events such as Afternoon Teas, Bingo Bongo afternoon with entertainment, and a Christmas Party.
- A Lyndale 40th Anniversary Celebration was held; with a coach/lunch/entertainment outing to enhance members wellbeing.
- Lyndale maintains membership and contact with Knowsley Business Chamber.
- Counter Collecting boxes continue to be put into local businesses providing extra income.
- Members and volunteers take small collection boxes home to save small change also providing extra income.
- Leaflets continue to be in general distribution and sent out to GP surgeries, hospitals, hospices and Macmillan hubs for newly diagnosed patients as well.
- Contact with the CCG, CRG and Macmillan facilitators, Health Watch and One Knowsley has also been maintained.

“LYNDALE” KNOWSLEY CANCER SUPPORT CENTRE LIMITED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023

TRUSTEES' REPORT

- Lyndale has continued contact with the Community Matrons, GP's and Knowsley Benefits Office and Macmillan nurses.
- Lyndale keeps contact with other local charities such as Knowsley Carers, and national charities such as Macmillan.

Future Plans

The charity has set the following objectives for 2023-24 as it continues to provide valuable services for the public benefit:

- This coming year Lyndale will continue to apply for grants to pay for therapies and yoga sessions and activities.
- Lyndale will maintain contact with Knowsley Chamber for support from local businesses.
- Lyndale will continue to maintain contact with Knowsley Communications Department to send out adverts for more volunteers to the members and businesses across the Borough.
- Counter Collection tins will still be given to local businesses to raise more funds.
- Small Collection boxes to have at home to collect small change will continue to be handed out to members.
- Lyndale will maintain contact with medical students and radiology students at Liverpool University.
- We will continue to give leaflets to GP's and surgery waiting rooms, to all the hospitals across Liverpool, to the hospices and Macmillan Hubs in the hospitals and outpatient departments.
- Lyndale supports the carers and relatives of all who come for support and we continue to maintain the service with help from Knowsley Carers.
- We will network with other local and national charities for additional information in the Cheshire and Merseyside Sector for members and their carers, the housebound and families needing extra support.
- Lyndale will continue to organise fundraising events which in turn will advertise the support available at the Centre and organise events and days out.

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 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.

Financial Review

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 deficit for the year amounted to £22,032 (2022: £12,044 deficit), of which a deficit of £19,402 related to unrestricted funds and a deficit of £2,630 to restricted funds. The reserves position stood at £468,916 (2022: £490,948) of which £118,824 (2022: £138,226) was unrestricted.

**“LYNDALE” KNOWSLEY CANCER SUPPORT CENTRE LIMITED
ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023**

TRUSTEES' REPORT

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

M Davitt

W Pickup

V Cleary

P Richards

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 majority of 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 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.

**“LYNDALE” KNOWSLEY CANCER SUPPORT CENTRE LIMITED
ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023**

TRUSTEES' REPORT

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 £94,661 including amounts held on short term deposit (2022: £103,379).

Company 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.

**“LYNDALE” KNOWSLEY CANCER SUPPORT CENTRE LIMITED
ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023**

TRUSTEES' REPORT

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 provisions applicable to the companies subject to the small companies regime.

ON BEHALF OF THE BOARD

Victoria Cleary

Trustee

Date:

**“LYNDALE” KNOWSLEY CANCER SUPPORT CENTRE LIMITED
ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023**

INDEPENDENT EXAMINER'S STATEMENT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on our examination of the accounts for the year ended 31st October 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

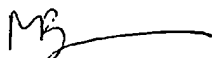
Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Matthew Brown, CPFA
Adding Value Consultancy Ltd
Accountants and Financial Management Consultants
Date:

“LYNDALE” KNOWSLEY CANCER SUPPORT CENTRE LIMITED
ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
INCOMING RESOURCES					
Incoming from:					
Donations and Legacies	2	7,345	0	7,345	12,884
Charitable Activities	2	2,679	7,752	10,431	18,732
Other Income	2	8,230	0	8,230	216
Investment Income	3	166	0	166	289
Total Income		18,420	7,752	26,172	32,120
RESOURCES EXPENDED					
Expenditure on:					
Raising Funds		0	0	0	0
Charitable Activities	4	37,823	10,382	48,204	44,164
Total Expenditure		37,823	10,382	48,204	44,164
Net income/(expenditure) for the year before transfers		(19,402)	(2,630)	(22,032)	(12,044)
Transfers between funds		0	0	0	0
Net Movement in Funds		(19,402)	(2,630)	(22,032)	(12,044)
FUNDS BROUGHT FORWARD		138,226	352,721	490,948	502,992
FUNDS CARRIED FORWARD	12	118,824	350,092	468,916	490,948

The Statement of Financial Activities includes all gains and losses recognised during the year.
All income and expenditure relate to continuing operations.

**“LYNDALE” KNOWSLEY CANCER SUPPORT CENTRE LIMITED
ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023**

BALANCE SHEET AS AT 31 OCTOBER 2023

	Notes	2023 Total Funds £	2022 Total Funds £
FIXED ASSETS			
Tangible Assets	6	435,278	440,047
CURRENT ASSETS			
Debtors	7	0	386
Short Term Investments	8	71,035	70,635
Cash at Bank and in hand	9	23,626	32,359
		94,661	103,379
CREDITORS			
Amounts falling due within one year	10	12,723	4,179
NET CURRENT ASSETS		81,938	99,200
CREDITORS			
Amounts falling due after more one year	11	48,300	48,300
TOTAL NET ASSETS		468,916	490,948
FUNDS			
Unrestricted Funds - General	12	15,597	32,859
Unrestricted Funds - Designated	12	103,228	105,368
Restricted Funds	12	350,092	352,721
TOTAL FUNDS		468,916	490,948

For the year ending 31 October 2023 the company was entitled to exemption under section 477 of the Companies Act relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board of trustees on and signed on their behalf:

Victoria Cleary
Trustee
Date:

**“LYNDALE” KNOWSLEY CANCER SUPPORT CENTRE LIMITED
ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023**

NOTES TO THE ACCOUNTS

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 (FRS102)", the Companies Act 2006 and the Charities Act 2011.

"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, one to one support and group support 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 2022.

Donated services and voluntary help

The value of voluntary help is not included as income in the statement of financial activities.

Donated accountancy services are included as unrestricted income and expenditure in the statement of financial activities. Such services are valued at their expected market value.

**“LYNDALE” KNOWSLEY CANCER SUPPORT CENTRE LIMITED
ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023**

NOTES TO THE ACCOUNTS

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 of all assets over their expected useful lives, net of the estimated residual value of the freehold property and alterations.

The depreciation rates applied are:

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

Short term investments

Short term investments includes interest bearing accounts held with banks which are not available within a 30 day notice period without penalty. Such assets are stated at cost.

Cash at bank and in hand

Cash at bank and in hand includes interest and non-interest bearing accounts held with banks, and cash in hand. Cash at bank includes monies deposited for less than 30 days or available within a 30 day notice period without penalty.

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.

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.

**“LYNDALE” KNOWSLEY CANCER SUPPORT CENTRE LIMITED
ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023**

NOTES TO THE ACCOUNTS

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 asset to another entity, or to exchange financial assets or financial liabilities under potential 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 provide a constant rate of charge on the outstanding liability. Debt issue costs are offset against the 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 source of estimation uncertainty.

Provisions

Provisions for future liabilities are recognised when the Charity has a legal or constructive financial obligation that can be reliably estimated and for which there is an expectation that payment will be made.

Going concern

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

“LYNDALE” KNOWSLEY CANCER SUPPORT CENTRE LIMITED
ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023

NOTES TO THE ACCOUNTS

2. INCOME FROM DONATIONS, LEGACIES, GRANTS AND OTHER INCOME

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Donations and gifts	7,345	0	7,345	12,884
Knowsley CCG funding	2,679	0	2,679	15,156
Restricted Grants	0	7,752	7,752	3,576
Other Income	8,230	0	8,230	216
	<u>18,254</u>	<u>7,752</u>	<u>26,006</u>	<u>31,831</u>

3. INVESTMENT INCOME

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Investments				
Bank Interest Receivable	166	0	166	289

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<u>Direct Charitable Expenditure</u>				
Operating and establishment costs	29,534	7,752	37,286	26,404
Maintenance and property alterations	4,529		4,529	12,749
Depreciation	2,140	2,630	4,770	3,511
	<u>36,203</u>	<u>10,382</u>	<u>46,584</u>	<u>42,664</u>
<u>Support and Governance Costs</u>				
Administration - accountancy Fees	1,620	0	1,620	1,500
	<u>1,620</u>	<u>0</u>	<u>1,620</u>	<u>1,500</u>
Total	<u>37,823</u>	<u>10,382</u>	<u>48,204</u>	<u>44,164</u>

Governance costs includes the Independent Examiner’s fee of £1,620.

“LYNDALE” KNOWSLEY CANCER SUPPORT CENTRE LIMITED
ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023

NOTES TO THE ACCOUNTS

5. STAFF COSTS

	2023	2022
	£	£
Staff Costs		
Wages and Salaries	0	1,836
Social Security Costs	0	3
Pensions	0	0
	<u>0</u>	<u>1,839</u>

The average monthly numbers of employees during the period was Nil (2022: 1)
 No employee earned more than £60,000 per annum during the period.

6. FIXED ASSETS

	Freehold property	Freehold property alterations	Fixtures & Fittings	Total
	£	£	£	£
Costs				
At 1 November 2022	58,240	444,622	60,947	563,809
Disposals			0	0
Additions			0	0
At 31 October 2023	<u>58,240</u>	<u>444,622</u>	<u>60,947</u>	<u>563,809</u>
Depreciation				
At 1 November 2022	9,546	54,951	59,264	123,761
On Disposals	0	0	0	0
Charge for the year	349	2,756	1,664	4,770
At 31 October 2023	<u>9,895</u>	<u>57,707</u>	<u>60,928</u>	<u>128,531</u>
Net Book Value				
At 31 October 2023	48,345	386,915	19	435,278
At 31 October 2022	48,694	389,671	1,683	440,048

The residual value of the Freehold property and alterations is estimated at £347,565.

7. DEBTORS

	2023	2022
	£	£
Prepayments and accrued income	0	386
	<u>0</u>	<u>386</u>

“LYNDALE” KNOWSLEY CANCER SUPPORT CENTRE LIMITED
ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023

NOTES TO THE ACCOUNTS

8. SHORT TERM INVESTMENT

	2023	2021
Business 1 year deposit account	71,035	70,635
	71,035	70,635

9. CASH AT BANK

	2023	2021
	£	£
Current Account	13,287	1,500
Business Reserve Account	10,036	2,679
Petty Cash	303	
	23,626	4,179

10. CREDITORS: amounts falling due within one year

	2023	2021
	£	£
Accruals	1,620	3,621
Deferred Income	11,103	2,679
	12,723	6,300

	2023	2021
	£	£
Deferred Income		
Balance at the start of the reporting period	2,679	6,254
Amounts added in the current period	11,103	2,679
Amounts released to income from previous periods	-2,679	-6,254
Balance at the end of the reporting period	11,103	2,679

11. CREDITORS: amounts falling due after more than one year

	2023	2021
	£	£
Urban Aid Grant	48,000	48,000
Other Grants	300	300
	48,300	48,300

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.

**“LYNDALE” KNOWSLEY CANCER SUPPORT CENTRE LIMITED
ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023**

NOTES TO THE ACCOUNTS

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Balance at 1 Nov 2022 £	Incoming Resources £	Resources Expended £	Transfers between Funds £	Balance at 31 October 2023 £
Unrestricted Funds					
Designated - Maintenance	20,000	0	0	0	20,000
Designated - Fixed Assets	85,368	0	2,140	0	83,228
Unrestricted - General	32,859	18,420	35,682	0	15,597
Unrestricted Funds	138,226	18,420	37,823	0	118,825
Restricted Funds					
Buildings	352,721	0	2,630	0	350,091
PH Holt	0	7,752	7,752	0	0
Restricted Funds	352,721	7,752	10,382	0	350,091
Total Funds	490,947	26,172	48,204	0	468,916

Prior year:

	Balance at 1 Nov 2021 £	Incoming Resources £	Resources Expended £	Transfers between Funds £	Balance at 31 October 2022 £
Unrestricted Funds					
Designated - Maintenance	20,000	0	0	0	20,000
Designated - Fixed Assets	86,249	0	881	0	85,368
Unrestricted - General	40,531	28,544	37,077	861	32,859
Unrestricted Funds	146,780	28,544	37,958	861	138,228
Restricted Funds					
Buildings	355,351	0	2,630	0	352,721
Pink Ribbon Foundation	861	0	0	-861	0
Knowsley Chambers	0	3,576	3,576	0	0
Restricted Funds	356,212	3,576	6,206	-861	352,721
Total Funds	502,992	32,120	44,164	0	490,948

Restricted funds are made up of the following:

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

PH Holt: Grant to fund holistic therapies for people in treatment or recovering from cancer.

Designated Funds are made up of the following:

- One designated fund is for future repairs and maintenance of the property
- A separate designated fund was set up during the 31 October 2020 financial year to recognise the future depreciation expenditure that will be recognised by the Charity relating to unrestricted assets

**“LYNDALE” KNOWSLEY CANCER SUPPORT CENTRE LIMITED
ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023**

NOTES TO THE ACCOUNTS

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. TAXATION

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

15. CAPITAL COMMITMENTS

There were no capital commitments at 31 October 2023 or 31 October 2022.

16. CONTINGENT LIABILITIES

There were no contingent liabilities to disclose at 31 October 2023 or 31 October 2022.

17. FINANCIAL INSTRUMENTS

	2023	2022
	£	£
Financial assets measured at amortised cost	<u>94,661</u>	<u>102,994</u>
Financial liabilities measured at amortised cost	49,920	49,800

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

Financial liabilities measured at amortised cost are accruals, deferred income and deferred grants.

18. LEASES

	2023 Total
	£
Due in first year	9,594
Due within one to two years	18,324
Due within two to five years	25,866
Due in more than 5 years	6,915
	<u>60,699</u>

Operating leases are in place for phone equipment and a photocopier.