

Registration No: 02650841  
Charity No: 1006015

**BEECHWOOD CANCER CARE CENTRE**  
(A company limited by guarantee)

**TRUSTEES' REPORT AND CONSOLIDATED  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

# **BEECHWOOD CANCER CARE CENTRE**

**(A company limited by guarantee)**

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# **BEECHWOOD CANCER CARE CENTRE**

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## **REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS**

***FOR THE YEAR ENDED 31 MARCH 2021***

<b>TRUSTEES</b>	J Stevenson S Sinclair D Armstrong D Cheetham I Cook P Bevan	(Appointed 28 April 2020)
<b>COMPANY REGISTERED NUMBER</b>	02650841	
<b>CHARITY REGISTERED NUMBER</b>	1006015	
<b>REGISTERED OFFICE</b>	Beechwood Cancer Care Centre Chelford Grove Stockport SK3 8LS	
<b>CHIEF EXECUTIVE OFFICER</b>	L Steggles	
<b>INDEPENDENT AUDITORS</b>	Azets Audit Services Alpha House 4 Greek Street Stockport SK3 8AB	
<b>PATRONS</b>	S Given W Smith S Dynevor G Morgan M Toolan	

# **BEECHWOOD CANCER CARE CENTRE**

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## **CHAIRMAN'S STATEMENT**

### **FOR THE YEAR ENDED 31 MARCH 2021**

Despite an unprecedented global pandemic year, I'm pleased to report that during the 2020-21 financial year, Beechwood Cancer Care ('Beechwood') has again delivered healthy financial accounts, despite the challenges the pandemic has brought. The Charity continues to benefit from driven, professional, and compassionate leadership and a team that continues to be responsive to service demands; indeed, the period in question has required many adaptations, which have been made possible due to the flexibility and commitment of the staff team and volunteers.

As the financial year ended, the Charity had indeed felt the impact of the global Covid-19 restrictions; fundraising income had drastically reduced and the Coronavirus Job Retention Scheme ('Furlough') was utilised, with a number of non-clinical staff being fully furloughed. However, I'm proud to report that during the entire period, despite pandemic challenges, Beechwood's team worked tirelessly and selflessly to ensure core psychological support services continued for those affected by cancer and other life-limiting illnesses.

Following an initial period of remote client support, under the guidance of Stockport CCG and Stockport's Public Health Team, the Centre opened its doors once again in September 2020 to patients, carers, families and the bereaved. The team did this safely, smoothly and with the welfare of clients always in mind. A comprehensive risk assessment was implemented, with adjustments to practice and the building to ensure the highest safety standards.

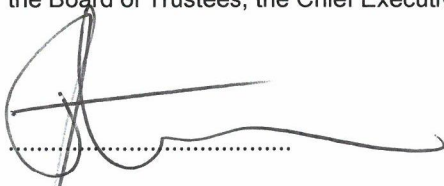
Over the past 12 months, whilst we were required to adapt to the external environment, the ethos of the Charity remained true, despite the unprecedented challenges to the health and social care landscape; indeed, the challenges further cemented the Charity's values. In response to the adaptations, we've been required to make to our service delivery model, we have continued to monitor performance and respond to clients' needs. We maintained and met our objectives for this period, achieving what we committed to do. Likewise, we are future planning in readiness for pandemic restrictions easing and in preparation of an increase in demand as a result of delayed hospital appointment and diagnoses.

Beechwood's ongoing service in such challenging times is due to the dedication of its staff and to the Charity's leadership team; together, the Beechwood Team demonstrated their professional standards, commitment, and compassion to those impacted by the pandemic and restrictions to accessing general health care. They did this whilst experiencing their own challenges during the pandemic and for that, I wish to thank them on behalf of the Board of Trustees – their loyalty to the cause is second to none.

The last twelve months would not have been possible without strong leadership from the Chief Executive, Linda Steggle and the Board of Trustees. I would like to thank each of them for ensuring Beechwood was able to continue its services for those affected by cancer and other life-limiting illnesses during such a difficult year.

My thanks also go to the Centre Volunteers, in every volunteer role; without this support the year would have been made more challenging and clients would not have benefited from the kindness and compassion they receive from volunteers. Likewise, despite the retail challenges, our Retail Volunteers worked industriously to generate trade and donations as and when it was possible, underpinned by dedicated retail managers. My gratitude also to those in the community who chose to give their time to Beechwood when they were unable to be at their own place of work – their generosity in volunteering time and support was truly amazing.

Finally, my sincere thanks to all those who give their support to Beechwood Cancer Care Centre year on year and in many other ways – to individuals, families, community groups and businesses. The services we provide to those who need our support wouldn't be possible without the donations and finances needed to run Beechwood; we are indebted to all those who generously donate time, money and expertise to sustain the Charity's cause. On behalf of the Board of Trustees, the Chief Executive, and entire Beechwood Team, a sincere 'Thank You'.



**John Stevenson, MBE**  
**Acting Chairman**

14/10/21

# **BEECHWOOD CANCER CARE CENTRE**

**(A company limited by guarantee)**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021**

The Trustees (who are also directors of the Charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of Beechwood Cancer Care Centre Limited (the company and the group) for the year ended 31 March 2021. The Trustees confirm that the Annual Report and Financial statements of the charity and the group comply with the current statutory requirements and the Companies Act 2006, the requirements of the company and the group's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS102) (as amended for accounting periods commencing on or after 1 January 2019).

### **Auditor**

A resolution proposing that Azets Audit Services be reappointed as auditors of the company will be put to the members.

### **Statement of disclosure to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

### **Structure, Governance and Management**

#### **a) Constitution**

The parent company is registered as a charity (No. 1006015) and company (No. 02650841) limited by guarantee and was set up by a Memorandum and Articles of Association adopted on 2 October 1991 as amended 25 October 2016. Prior to this, it was an un-constituted group of individuals. These consolidated accounts include Living Positively Limited, a 100% subsidiary of Beechwood Cancer Care Limited as disclosed in note 24.

#### **b) Method of Appointment or Election of Trustees**

The strategic management of the company and the group is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum and Articles of Association. The operational management is the responsibility of the appointed CEO.

#### **c) Policies Adopted for the Induction and Training of Trustees**

The Trustees are ultimately responsible for the appointment of new Trustees. New Trustees will only be appointed after due consideration is given to eligibility, personal competence, specialist skills and experience. New Trustees, when appointed, are inducted into the working of the Charity by the existing Trustees and the CEO.

#### **d) Organisational Structure and Decision making**

The Board of Trustees is responsible for the overall governance of the Charity. The affairs of the Charity are administered by a council of management (Trustees), the members of which occupy the positions of directors for the purposes of the Companies Act.

# BEECHWOOD CANCER CARE CENTRE

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## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

### Organisational Structure and Decision making (continued)

The following are the directors/trustees who, except where otherwise indicated, held office throughout the year:

Mr J Stevenson	Acting Chairman, Trustee	
Ms S Sinclair	Vice Chair, Trustee	
Mrs D Armstrong	Trustee	
Mr I Cook	Trustee	
Mr P Bevan	Trustee	(Appointed 28 April 2020)
Mr D Cheetham	Trustee	

### e) Patrons

Patrons are appointed by Beechwood Trustees to add gravitas and increase marketing and profile-raising opportunities. They are neither Trustees nor directors of the organisation and thus have no voting rights. They may be ex-board members, high profile individuals/'celebrities' or local dignitaries and are required to sign up to a Code of Conduct to protect and enhance the reputation of Beechwood. Current patrons as of 31 March 2021:

Sir Warren Smith	Her Majesty's Lord Lieutenant of Greater Manchester
Mr Shay Given	Retired Footballer
Ms Gaynor Morgan	Author, events/charity fundraiser and radio presenter
Mr Mike Toolan	Radio Presenter and speaker
Ms Sally Dynevor	Actor

### f) Risk management

Internal controls over all forms of commitment and expenditure continue to be refined to improve efficiency, enhanced during an unprecedented year of pandemic restrictions. Processes are in place to ensure that performance is monitored, and reviews are in place to ensure that appropriate management information is prepared regularly, by both the executive management and the Board of Trustees.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss and include:

- Annual budget and cash flow approval by the Trustees
- Regular consideration by the Trustees of financial results, variances from budgets, non-financial performance indicators and benchmarking reviews
- Delegation of day-to-day management authority and segregation of duties
- The Trustees are satisfied that adequate systems are in place to manage exposure to any major risk. The Charity reviews and measures the risks it faces on an ongoing basis as external and internal environments change

The Chief Executive and Trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the operations and finances of the Charity, with the Covid-19 global pandemic being a current risk. As such, during this period, these have been reviewed, improved and strengthened to further mitigate exposure to major risks.

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## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

### Risk management cont.

Finally, it is recognised that fierce competition for funds from a wide range of other sources is a major factor in the risk management of Beechwood and increasing efforts are being made to explore additional and diverse funding opportunities to reduce vulnerability in the future, particularly relevant during the Covid-19 pandemic and associated restrictions.

### OBJECTIVES AND ACTIVITIES

#### a) Purpose of the Charity

The principal objective of the Charity is to provide psychological support and services to patients, carers and family members ('clients') who are affected by cancer or other life-limiting illnesses.

The Charity offers a range of psychological and therapeutic interventions to those with a cancer [or other life-limiting illness] diagnosis and those affected by that diagnosis, for example, carers and family members. With growing requirements for cancer-related psychological support, demand for the Charity's services grow year on year and as such, the service delivery team are trained and continually supervised to a high standard to deliver safe and effective services.

During this period, the need for support to the Charity's clients has increased as a direct result of the pandemic and NHS hospital appointments, diagnosis and treatments being delayed.

#### b) Public Benefit

The name of Beechwood Cancer Care centre broadly explains the work undertaken by the Charity; however, this cannot convey the extent or context of the support provided by the Charity. Our Mission Statement is:

*Beechwood provides psychological support to patients, carers and family members who are affected by cancer or other life-limiting illness.*

There is no charge for Beechwood's core services, however, a donation is appreciated for some of our supplementary 'wrap-around' services. Our main service users [clients] are those affected by cancer, with an increasing number of clients who do not have cancer but have been diagnosed with another life-limiting illness, for example, Motor Neurone Disease, Parkinson's Disease, Multiple Sclerosis, Chronic Obstructive Pulmonary Disease. To date, our support is predominantly for those affected by cancer and there are no restrictions in terms of 'type' or stage of cancer, nor are there any restrictions in accessing Beechwood's services in relation to religion, ethnicity, or political allegiance.

The Charity's Trustees are not remunerated and give their time voluntarily; they ensure the Charity's activities are to the benefit of the general public and that every effort is made to reflect the diversity of the geographical area of Greater Manchester/Northwest England, being aware of the guidance supplied by the Charity Commission in this regard.

# **BEECHWOOD CANCER CARE CENTRE**

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## **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021**

### **Achievements and Performance**

#### **a) Review of Activities**

Beechwood has three main income streams, as follows:

##### **i) Stockport Clinical Commissioning Group (CCG) Funding**

This amount has remained static in recent years, an option to extend the current contract by 2 years has recently been taken, the current contract expires in March 2024 . We perform in accordance with the Key Performance Indicators set by Stockport CCG and frequent contract review meetings ensure quality and consistency of service provision, performance and stewardship of the funds allocated.

The Charity is expecting to receive information from Stockport CCG in relation to the disestablishment of all CCGs and the introduction of Integrated Care Systems (ICSs) across the country. Stockport will be incorporated into the new Greater Manchester Integrated Care System. The move to GM ICS is expected to be from April 2022.

##### **ii) Charity Shop Income**

As anticipated, the global pandemic and associated lockdowns has impacted Beechwood's charity shops, with periods of enforced closure. Although the Charity makes a small number of sales online, this wasn't established enough to offset the reduction in shop retail income during this period and will be a development objective over the next two years.

In the year under review, the sales from the charity shops are predominantly from donated goods and used items, supplemented by Gift Aid. A small range of new goods are sold through the shops in addition to those sold from within the foyer of the Beechwood Centre building (the latter not being possible within the Centre's risk assessment during restrictions). In the financial year to March 2021, collectively, the shops demonstrated an income of £58,737, down 72% on the 2020 retail income of £210,052. This reduction in income is a direct result of the extended periods of enforced closure during the pandemic which saw the charity shops only being able to trade for five out of twelve months.

##### **iii) Charitable Income**

This comprises all monies received from events, donations, legacies, and such kind.

Beechwood has been unable to deliver its established suite of annual fundraising events as a direct result of the pandemic and associated restrictions. Namely, two Spring Ladies Lunch events, Corporate Golf Day, Charity Ball and our popular Autumn Comedy Event could not be delivered and as such, the charity hasn't received the fundraising income it has seen in previous years. Overall, total charitable income has declined 82% year on year, again due to the impact of Covid-19 but also due to a significant legacy that was received during the prior financial year. Donations received were down 52% as community fundraising was also impacted and donors giving behaviour changed as a direct result of the pandemic.

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## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

### BEECHWOOD'S SERVICES

#### Changes to staffing

Regrettably, the impact of the pandemic resulted in several redundancies, however, none of these were from the psychological support and core counselling service – which continued throughout the pandemic lockdowns when other services were unavailable.

#### Tailoring of wrap-around services

During this period, we have both ceased and resumed the Charity's wrap-around services. As and when it was financially viable and safe to reintroduce wrap-around services, we did so on a reduced and gradual basis. This was in line with the Charity's ongoing Covid risk assessment procedures, placing client and colleague safety first and foremost at all times, whilst following local and national pandemic guidelines.

#### Patient Support Packages

Beechwood offers flexible packages of support, providing holistic, wrap-around, specialist interventions for all service users (collectively referred to as 'clients'). In addition to the psychological support and one-to-one counselling, there are a range of alternative therapies available to all clients, offering not only an opportunity to relax but bring proven improvements to the overall health and wellbeing of clients affected by cancer and life-limiting illness. Examples of this being the benefits of clinical counselling, clinical hypnotherapy and acupuncture (the latter proven to assist in pain management, improved sleep, reduction in anxiety and fear, increased confidence) to name but a few.

#### Carer Support

One-to-one support, counselling and wrap-around care is provided to carers, who also have the option to take up a package of alternative therapies to assist them in maintaining their own health and wellbeing at a time that is physically, mentally, and emotionally demanding; Beechwood recognises the importance of whole family health and wellbeing when affected by a diagnosis of cancer or other life-limiting illness and for those undertaking caring roles.

#### Bereavement Support Programme

One-to-one bereavement support and counselling has been ongoing throughout the period and the pandemic; however, face-to-face bereavement *group* support was suspended in line with restrictions and government guidelines. The Charity has used this time to review and strengthen the bereavement group support programme, which will be rolled out later in 2021 and when it is safe to do so.

Moving forward, the Charity will continue to support those who struggle to attend to their own overall health and wellbeing whilst experiencing grief following the death of a loved one. Beechwood offers an emotional well-being support network during this difficult time and will continue to do so once restrictions are eased.

#### Family Support

Beechwood's Family Support Team takes a flexible approach to supporting families where children are affected by cancer, life-limiting illness and bereavement.

Families with a diagnosis can self-refer into the Charity to gain support for children and for the family as a unit. The Charity's family support is bespoke, young person and family centred; there are a range of services available, which families can access at any point during their support, including preparing for the loss of a parent/significant carer and support following death.

During this period, Beechwood has continued to support families, however, due to the sudden nature of the first national lockdown in March 2020, the support until September was via telephone and in the main, to parents/guardians. This was welcomed by families as it provided ongoing contact and support during what

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## **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021**

was an unprecedented time for the nation and which was exacerbating existing issues within many families units.

From September 2020, the Family Team resumed face-to-face counselling and support in Beechwood's Centre, with most clients opting for face-to-face sessions. All risk assessment procedures were adhered to, and families were supportive and cooperative of the necessary changes within Beechwood's Centre.

### **Support Groups**

Beechwood's face-to-face support groups were suspended in line with the pandemic restrictions and lockdown measures. Once groups could resume, we did so steadily and safely (see earlier section on wrap-around support). We worked with smaller groups than allowed to ensure our services, clients, staff, and volunteers remained as safe as possible within the Centre.

### **Retail**

As previously mentioned, the retail arm of the Charity was impacted by pandemic closures. However, the spirit and commitment of the Charity to its charity shops enabled a series of 'Drive Thru Drop Offs'. These were meticulously planned, risk assessed and adhered to all Covid-safe requirements, including social distancing and the wearing of PPE. These 'events' proved to be hugely successful, with the community taking the opportunity to donate goods to Beechwood in readiness for retail trade resuming. Our thanks go out to all those who took the time to support this initiative, staff, volunteers and of course, those who donated goods.

### **Education & Training**

The national lockdown interrupted the delivery of the new group of students studying Level 2 Counselling Concepts, however, we quickly moved this to online training, which was very successful. Whilst the Charity hasn't delivered as many training courses as it had anticipated during this period, it has been successful in continuing safely, online and with excellent feedback from students.

### **Training**

During the pandemic, staff training was reviewed and refreshed, taking the opportunity to add in more trainings as a direct result of the lockdown. For example, online counselling training, mental health first aid training, to name but a few. This is a theme which will continue through 2021-22, with accredited online counselling training being undertaken and bespoke safeguarding training for all staff, with refreshed safeguarding lead training to four members of staff.

### **External Partnerships and Clinics**

Beechwood works in collaboration with local hospitals, including Stepping Hill Hospital, Wythenshawe Hospital and The Christie, together with Cancer Nurse Specialists and Community Teams. Until the pandemic and associated restrictions, each week, Beechwood hosted clinics delivered by external NHS partners; however, as a direct result of the pandemic restrictions, these clinics were suspended until such time that it is safe to do so. Despite the Charity's desire to welcome these clinics back to the Centre, it has been vital that we adhere to the risk assessment and ensure the protection and safety of Beechwood's own clients and staff alike. It is anticipated that the external NHS clinics will resume at the Centre mid-2021.

### **IT Review and Upgrade of Equipment**

The transition onto Microsoft Office 365 has brought greater flexibility to the Charity and team. We have liaised with our IT support providers and our insurers to ensure we are adequately protected from cyber-attacks. This will be reviewed annually to ensure ongoing awareness and protective factors.

### **Financial Review**

A summary of the year's financial results can be found on page 19 of the attached accounts.

During the year the total incoming resources of the Charity were £583,551 compared to £1,284,321 the previous year, representing a year-on-year decrease of 55%.

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## **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021**

This included restricted income of £42,762 whilst all other income was unrestricted.

Overall expenditure has decreased year on year from £1,037,971 in the year to March 2020 to £667,162 in the year to March 2021, demonstrating savings of 36%.

### **Reserves Policy**

The Trustees have examined the Charity's requirements for reserves in light of the main risks and financial commitments for the organisation. They have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the Charity should be between 3 and 6 months of the expenditure.

Expenditure for 2021/22 is expected to be around £650,000 and therefore the target is £162,500 to £325,000 in general funds.

The reserves are needed to meet the working capital requirements of the Charity and the Trustees are confident that at this level they would be able to continue the current activities of the Charity in the event of a significant drop in funding. At the balance sheet date, the free reserves of the Charity were £572,872 (2020 - £647,220). In light of the uncertainties presented by the Covid-19 pandemic, the levels of free reserves held by the Charity offer some reassurance insofar as ongoing service delivery, albeit to what degree will depend on the continuing impact of the pandemic.

### **Investment Policy**

Under the Memorandum and Articles, the Charity has the power to make any investments which the Trustees see fit. All risk factors are examined and discussed, and professional advice taken when required.

The Charity had a policy of keeping the majority of surplus funds in short term deposits.

In the current year, 50% of the Charity's income is from Stockport CCG and is fundamental to the continuation of the existing service provision at Beechwood. To avoid over-reliance on specific funding streams, the Charity is actively exploring alternative funding opportunities via grants and trusts, including corporate sponsorship. During the period in question, the Charity has been successful in securing small grants for specific projects, namely upgrading areas of the Centre and funds to support service delivery projects.

### **Impact of Covid-19**

Whilst this annual review highlights the ongoing achievements and future aspirations of Beechwood, it is important to note that the global pandemic is having a significant impact on the Charity and its ability to fundraise to support service delivery. To what degree the pandemic will affect Beechwood in the coming year is yet to be seen, however, with healthy reserves, the Charity is confident it is able to continue to support those who need its help, whilst looking for innovative and alternative methods of raising funds.

Despite the challenges, we continued to respond safely and swiftly, with the wellbeing of staff, volunteers and clients at the heart of all decisions taken.

Remote counselling and support services were implemented without interruption, with training, protocols and governance requirements being executed swiftly, ensuring Beechwood's existing and new clients remained supported during unusual and unprecedented circumstances of unknown duration.

Despite the pandemic continuing for longer than anyone could envisage in March 2020, the Charity remains in a robust position in terms of liquidity; coupled with the ongoing Stockport CCG funding, this will enable the charity to continue its ongoing core activities and meet debts and liabilities as they fall due in the next accounting period.

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## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

During 2020-21 we committed to the following:

- Continually risk assess during the pandemic  
*We achieved this and it is ongoing to ensure the ongoing safety of all clients, volunteers, and staff*
- Expand Beechwood's offer to support those bereaved due to Covid-19  
*During this year, we have supported those bereaved due to Covid-19. This came to an end in March 2021 due to the community having put additional non-cancer support in place for those affected by Covid-19*
- Revise the Business Continuity Plan and Environmental Risk Assessment  
*Achieved and will be reviewed annually*
- Review and make good any upgrades to Health & Safety or fire prevention (following assessments)  
*Achieved and ongoing*
- Procurement of additional IT equipment to further enable virtual services  
*Achieved*
- Begin the implementation of electronic working practices, having moved the charity onto Office 365 in 2019-20 and updated Microsoft packages  
*Achieved*
- Introduce an electronic HR platform, moving away from paper records and systems  
*Achieved*
- Further embed new financial and accounting systems and controls  
*Achieved*
- Explore income generating initiatives in response to Covid-19  
*Ongoing and achieved small grants for specific client-facing projects*
- Explore and build new relationships with Primary Care Networks, schools and other community teams  
*Achieved and ongoing*
- Review Beechwood's core support services to ensure support to service users  
*Achieved and ongoing*
- Development of online/virtual services  
*Part-achieved and ongoing (this will be fully achieved once the accredited online counselling training has been completed by the counselling team)*
- Ongoing Board restructure to ensure trustees' skills are 'future-fit' and support the Charity's long-term governance, financial and developmental viability  
*Achieved and ongoing. Trustees now have access to local trustee training and receive regular governance information*

### Future Plans

The overall therapeutic and support offer will continue to be assessed during 2021-22 to ensure the Charity is aligned to the changes within the external environment, local healthcare economy and to inform future developments. This will continue to be important in the year ahead, given the anticipated easing of Covid-19 restrictions and what that will entail. The need to explore new income streams to ensure we are sustainable and resilient after such unprecedented challenges cannot be underestimated.

At the time of writing, the impact of the pandemic on cancer patients and those awaiting diagnosis and treatment is becoming apparent to Beechwood; the Charity is seeing this via referrals being received, heightened levels of anxiety and a deterioration of mental health in the clients referred into Beechwood. As a result of this, Beechwood

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## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

will continue to review its service offer and identify SMART objectives to ensure ongoing support is available at such an emotionally difficult time for so many clients and their families.

### During 2021-22 we commit to the following:

- Explore income generating opportunities, including grants and local/community funding
- Reinstate fundraising events, in line with pandemic restrictions easing
- Reinstate 'wrap around' services, in line with pandemic restrictions easing
- Introduce new wrap around support, e.g., Yoga for Health, Mindfulness for Health
- Implement accredited training to support online counselling of adults and young people
- Implement bespoke, robust safeguarding training – bespoke to Beechwood and additional training for 4 Safeguarding Leads
- Review Beechwood's Safeguarding Children & Adults Policy and associated procedures and practices
- Embed a culture of training and support across the team – mandatory and developmental and including volunteers
- Embark on the recruitment of new volunteers
- Ensure a steady and considered induction of volunteers returning to Beechwood following the pandemic
- Collaborative working within the Voluntary Sector and with Health & Social Care partners during/post Covid-19
- Reinstate external NHS clinics within Beechwood's Centre
- Explore the viability of an online retail outlet as an additional retail income stream
- Recruit to key vacancies, within the financial remit of the Charity's position - to offer critical ongoing skills to Beechwood
- Access the governments 'Kickstart Scheme' for a back-office role to support the migration of data onto new platforms
- Deliver bespoke forest adventure 'away days' with families we are supporting, offering therapeutic 'time out' from day-to-day worries and grief
- Introduce a new model of bereavement group support and drop in support
- Implement new 'Introduction to Beechwood' sessions to reassure, familiarise and inform new clients
- Reintroduce other wrap-around services e.g., yoga, mindfulness, aromatherapy massage, guided relaxation, reflexology, reiki
- Ongoing refurbishment of 'tired' client areas within the Centre, e.g., therapy rooms

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## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

### Our Business and Community Supporters

We are indebted to our supporters, large and small. The following list is a snapshot of some of the organisations and of course, these are supplemented by the many individual donations that we receive to ensure the work of Beechwood is free of charge to anyone affected by cancer or other life-limiting illness.

Adana Construction	i-Com
Aitch R Support Limited	IMS Euro Properties
Akzo Nobel	JMW Solicitors LLP
Alexander & Co	Ladybrook Primary School
Anderton Board & Packaging Limited	Lodge of Godley
Apprentify Limited	Luna Investment Management Limited
Ascendis	Marks & Spencer
Asda Foundation	Marple U3A
Azets	Marple Golf Club
Batrams Jewellers	Mulbury Homes
Blue Energy Management Services Limited	Organon SIPP Services
BMI The Alexander Hospital	O'Neill Patient Solicitors
BMI Healthcare Business Services	Pareto Financial Planning
Bridge Hall Primary School	Pareto Tax & Wealth
Bramhall Golf Club	Pension Help Limited
Bramhall & Woodford Rotary Club	Project Dirt Limited / Semble
Brown Shipley	Property Alliance Group
Buckland Charitable Trust	Provincial Grand C of E Lancs Lodge
Cambridge & Counties Bank	Pure Exteriors
Cauce O'Hara Insurance Brokers	Pure Leisure Group
C&C Insurance	QPC Global
Chadwick Textiles Limited	
Cheadle & Gatley Women's Institute	RBS DIY SOS
Cheadle Hulme Communicare	RF Fielding Hay & Straw
Cheadle Hulme School	Rotary Club of Stockport Lamplighter Trust Fund
Cheadle Hulme High School	Roughley's Bike Show
Cheadle Hulme Townswomen's Guild	SK Eight Coffee Shop
Cheshire Freemasons Charity	Smart Print & Labelling Limited
Cyberpulse Computing	Stockport Charity Children's Golf Day
DSG Finance	Stockport Christian Spiritualist Church
Eagley Plastics Limited	Stockport Golf Club
Ecclesiastical: Movement for Good	Stockport Rotary Club
Edgeley Railway Club	Stockport Rugby Club
Eleanor Hamilton Education Trust	Stockport Town Hall Tea Dance
Emmett Machinery Ltd	St Saviour's Parish Church, Great Moor
Essential Insurance	The Hedley Foundation
Etherow Country Park	Together Finance
Fingerpost Flyers Football Club	The Rolling Pin
Fir Road Pharmacy	Vinyl Partners LLP
Gorvins Solicitors	Westbourne Civil Engineering
Handforth Community Group	Wynsors (Hazel Grove Store)
Heald Green Bridge Club	Yeshurun Hebrew Congregation, Cheadle
Heald Green Flower Club	

The above list is not exhaustive, and our gratitude goes out to each and every one of our supporters – Thank You.

Many thanks also to the many individuals, clubs, churches, groups and associations of Greater Manchester and Stockport for their continued support. The support of the community is at the heart of the Charity and is greatly appreciated.

  
John Stevenson, MBE

Trustee

Date: 14/10/21

**BEECHWOOD CANCER CARE CENTRE**  
(A company limited by guarantee)

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2021***

The trustees, who are also the directors of Beechwood Cancer Care Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **BEECHWOOD CANCER CARE CENTRE**

(A company limited by guarantee)

## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BEECHWOOD CANCER CARE CENTRE**

### **FOR THE YEAR ENDED 31 MARCH 2021**

#### **Opinion**

We have audited the financial statements of Beechwood Cancer Care Centre (the 'charity') and its subsidiary (the 'group') for the year ended 31 March 2021 which comprise the group statement of financial activities, the group balance sheet, the company balance sheet, the group statement of cashflows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable group's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

# BEECHWOOD CANCER CARE CENTRE

(A company limited by guarantee)

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BEECHWOOD CANCER CARE CENTRE (continued)

### FOR THE YEAR ENDED 31 MARCH 2021

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

# BEECHWOOD CANCER CARE CENTRE

(A company limited by guarantee)

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BEECHWOOD CANCER CARE CENTRE (continued)

### FOR THE YEAR ENDED 31 MARCH 2021

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Azets Audit Services*

.....  
**Don Bancroft (Senior Statutory Auditor)  
for and on behalf of Azets Audit Services**

Alpha House  
4 Greek Street  
Stockport  
Cheshire  
SK3 8AB

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006

Date: *2 November 2021*

# BEECHWOOD CANCER CARE CENTRE

(A company limited by guarantee)

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>Income and endowments from:</b>					
Donations, legacies & grants	3	459,111	42,762	501,873	717,426
Incoming resources from charitable activities	4	18,728	-	18,728	344,713
Charitable shops income	5	58,737	-	58,737	210,052
Investments	6	369	-	369	910
Other income	7	3,844	-	3,844	11,220
<b>Total income and endowments</b>		<u>540,789</u>	<u>42,762</u>	<u>583,551</u>	<u>1,284,321</u>
<b>Expenditure on:</b>					
Charitable activities	8	636,755	30,407	667,162	1,037,971
Expenditure relating to trading activities		-	-	-	-
<b>Total expenditure</b>		<u>636,755</u>	<u>30,407</u>	<u>667,162</u>	<u>1,037,971</u>
<b>Net (outgoing)/incoming resources before transfers</b>		(95,966)	12,355	(83,611)	246,350
Gross transfers between funds		-	-	-	-
<b>Net (expenditure)/income for the year / Net movement in funds</b>		<u>(95,966)</u>	<u>12,355</u>	<u>(83,611)</u>	<u>246,350</u>
Fund balances at 1 April 2020		<u>1,287,169</u>	<u>34,855</u>	<u>1,322,024</u>	<u>1,075,674</u>
<b>Fund balances at 31 March 2021</b>		<u>1,191,203</u>	<u>47,210</u>	<u>1,238,413</u>	<u>1,322,024</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# BEECHWOOD CANCER CARE CENTRE

(A company limited by guarantee)

## SUMMARY INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>Total income</b>		459,752	42,762	502,514	1,284,321
<b>Less: Total expenditure</b>		555,718	30,407	586,125	1,037,971
Net (expenditure)/income for the year before transfers		(95,966)	12,355	(83,611)	246,350
Transfers between funds	20	-	-	-	-
Income less expenditure for the year		(95,966)	12,355	(83,611)	246,350
Net income for the year		<u>(95,966)</u>	<u>12,355</u>	<u>(83,611)</u>	<u>246,350</u>

The notes on pages 24 to 37 form part of these financial statements

# BEECHWOOD CANCER CARE CENTRE

(A company limited by guarantee)

## CONSOLIDATED BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2021

	Note	£	2021 £	£	2020 £
<b>Fixed assets</b>					
Intangible assets	13		16,719		-
Tangible assets	13		584,751		610,414
Investments			-		-
			<u>601,470</u>		<u>610,414</u>
<b>Current assets</b>					
Debtors	16	28,780		66,360	
Cash at bank and in hand		714,277		774,658	
			<u>743,057</u>	<u>841,018</u>	
<b>Creditors: amounts falling due within one year</b>	18	(49,646)		(58,864)	
			<u>693,411</u>	<u>782,154</u>	
<b>Net current assets</b>					
			<u>693,411</u>	<u>782,154</u>	
<b>Total assets less current liabilities</b>					
			1,294,881		1,392,568
<b>Creditors: amounts falling due after more than one year</b>	19		(56,468)		(70,544)
			<u>1,238,413</u>	<u>1,322,024</u>	
<b>Net assets</b>					
			<u>1,238,413</u>	<u>1,322,024</u>	
<b>Income funds</b>					
Unrestricted funds			1,179,326		1,262,619
Unrestricted funds - Designated funds			11,877		24,550
Restricted funds			47,210		34,855
			<u>1,238,413</u>	<u>1,322,024</u>	

The charity is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the charity has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charity. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 14/10/21.....

  
.....  
**J Stevenson, Trustee**  
Company registration No. 02650841

**BEECHWOOD CANCER CARE CENTRE**  
(A company limited by guarantee)

**CHARITY BALANCE SHEET**

**FOR THE YEAR ENDED 31 MARCH 2021**

	Note	£	2021 £	£	2020 £
<b>Fixed assets</b>					
Intangible assets	13		16,719		-
Tangible assets	13		584,751		610,414
Investments			1		1
			<u>601,471</u>		<u>610,415</u>
<b>Current assets</b>					
Debtors	16	55,102		91,971	
Cash at bank and in hand		682,702		743,073	
			<u>737,804</u>	<u>835,044</u>	
<b>Creditors:</b> amounts falling due within one year	18	(49,377)		(57,875)	
			<u>688,427</u>	<u>777,169</u>	
<b>Net current assets</b>					
			<u>688,427</u>	<u>777,169</u>	
<b>Total assets less current liabilities</b>			1,289,898		1,387,584
<b>Creditors:</b> amounts falling due after more than one year	19		(56,468)		(70,544)
			<u>(56,468)</u>	<u>(70,544)</u>	
<b>Net assets</b>			<u>1,233,430</u>		<u>1,317,040</u>
<b>Income funds</b>					
Unrestricted funds			1,174,343		1,257,635
Unrestricted funds - Designated funds			11,877		24,550
Restricted funds			47,210		34,855
			<u>1,233,430</u>		<u>1,317,040</u>

As permitted by s408 Companies Act 2006, the charity has not presented its own profit and loss account and related notes. The charity's loss for the period was £83,611.

The charity is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the charity has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006. The trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charity.

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

The accounts were approved by the Trustees on 14/10/21.....

  
.....  
**J Stevenson, Trustee**  
Company registration No. 02650841

**BEECHWOOD CANCER CARE CENTRE**  
(A company limited by guarantee)

**CONSOLIDATED STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	26		(27,004)		288,551
<b>Investing activities</b>					
Purchase of intangible fixed assets		(19,670)		-	
Purchase of tangible fixed assets		-		(1,516)	
Interest received		369		910	
		<u>          </u>		<u>          </u>	
<b>Net cash used in Investing activities</b>			(19,301)		(606)
<b>Financing activities</b>					
Repayment of bank loans		(14,076)		(14,076)	
		<u>          </u>		<u>          </u>	
<b>Net cash used in financing activities</b>			(14,076)		(14,076)
			<u>          </u>		<u>          </u>
<b>Net (decrease)/increase in cash and cash equivalents</b>			(60,381)		273,869
Cash and cash equivalents at beginning of year			774,658		500,789
			<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at end of year</b>			<u>714,277</u>		<u>774,658</u>

# BEECHWOOD CANCER CARE CENTRE

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2021

#### 1. Accounting policies

##### Company information

Beechwood Cancer Care Centre is a private company limited by guarantee. The members of the company are the trustees named on page 2. In the event of the company being wound up, the liability in respect of the guarantee is to £1 per member of the company.

#### 1.1 Accounting convention and basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Beechwood Cancer Care Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost of transaction value unless otherwise stated in the relevant accounting policy.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

The Charity has taken advantage of paragraph 1.11 Section 1, Cashflows, of FRS102 and as such has not shown an individual charity cashflow statement within these financial statements on the basis that it is a qualifying entity and the Consolidated Statement of Cash Flows included within these financial statements includes the Charity's own cash flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. However at this time the full impact of the Corona virus pandemic on the UK and Global economy remains uncertain and the effect, both immediate and long term, this may have on the company, its customers and suppliers is unknown. The trustees have considered the 12 month period after the date of approval of these financial statements and are confident taking all relevant information into consideration, that the charity will have sufficient resources to remain solvent and continue to meet its liabilities as they fall due. Accordingly, the Financial Statements continue to be prepared on the going concern basis.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

# BEECHWOOD CANCER CARE CENTRE

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or Deeds of Covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

#### 1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment but not accrued as expenditure. All resources expended are inclusive of irrecoverable VAT.

#### 1.6 Tangible & Intangible fixed assets

Tangible and intangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and Buildings	2% straight line
Leasehold Improvements	15% straight line
Fixtures, Fittings & Equipment	15% straight line
Website & patient care system	15% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/ (expenditure) for the year.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/ (expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

# BEECHWOOD CANCER CARE CENTRE

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of section 11 'Basic Financial Instruments' and section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash at bank and in hand balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one

# BEECHWOOD CANCER CARE CENTRE

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED 31 MARCH 2021

year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.12 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the terms of the relevant lease.

#### **1.13 Accounting for donated goods**

A new requirement of Charities SORP 2015 is to recognise the income from receipts of donated goods at the fair value of the goods received.

SORP also includes the following paragraph:

"When applying these requirements an entity must take into consideration whether the resources can be measured reliably and whether the benefits of recognising the resource outweigh the costs".

The requirements make it clear that the intention is for charities to recognise donated goods at fair value on receipt unless either the provision of such information is immaterial or the cost of obtaining and establishing such reliable information outweighs the benefit that the provision of such information in the financial statement will provide to the users of those statements.

The Trustees concluded that the cost of calculating and including a stock value in the financial statement, outweighs any benefit to the users of those accounts. The Trustees agreed that the Finance Committee will consider this policy on an annual basis and make recommendations to the board based upon that review.

#### **2. Critical accounting estimates and judgement**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# BEECHWOOD CANCER CARE CENTRE

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## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 3. Donations, legacies & grants

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Donations	66,346	-	66,346	143,437
Legacies	15,902	-	15,902	312,739
Grants/Trusts	39,338	42,762	82,100	4,649
Coronavirus job retention scheme	81,037	-	81,037	-
NHS contracts	254,017	-	254,017	254,017
Lottery	2,471	-	2,471	2,584
	<u>459,111</u>	<u>42,762</u>	<u>501,873</u>	<u>717,426</u>
<b>For the year ended 31 March 2020</b>	<u>712,777</u>	<u>4,649</u>		<u>717,426</u>

**BEECHWOOD CANCER CARE CENTRE**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**FOR THE YEAR ENDED 31 MARCH 2021**

<b>4. Incoming resources from charitable activities</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Fundraising events	19,778	344,398
(Deficit)/Income from subsidiary's trading activity	(1,050)	315
	<u>18,728</u>	<u>344,713</u>
	<u><u>18,728</u></u>	<u><u>344,713</u></u>
<b>5. Charitable shops income</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Charitable shops income	58,737	210,052
	<u>58,737</u>	<u>210,052</u>
	<u><u>58,737</u></u>	<u><u>210,052</u></u>
<b>6. Investments</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Interest receivable	369	910
	<u>369</u>	<u>910</u>
	<u><u>369</u></u>	<u><u>910</u></u>
<b>7. Other income</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Therapy income	-	5,697
Other income	3,844	5,523
	<u>3,844</u>	<u>11,220</u>
	<u><u>3,844</u></u>	<u><u>11,220</u></u>

**BEECHWOOD CANCER CARE CENTRE**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**FOR THE YEAR ENDED 31 MARCH 2021**

**8. Charitable activities**

	Fundraising events £	Charitable shops £	Patient care £	Governance costs £	Total 2021 £	Total 2020 £
Staff costs	16,136	55,080	347,625	-	418,841	645,226
Depreciation and impairment	-	8,915	16,514	-	25,429	23,228
Staff training	81	-	31,881	-	31,962	21,750
Redundancy payments	-	5,499	14,549	-	20,048	-
Staff volunteer expenses	20	-	262	-	282	2,246
Charity shop / Property costs	-	43,126	735	-	43,861	61,799
Event expenses	3,980	-	12,948	-	16,928	118,228
Patient activities	-	-	2,441	-	2,441	7,558
Property costs	-	-	42,205	-	42,205	44,183
Food provisions	-	-	137	-	137	6,292
Irrecoverable VAT	-	-	17,139	-	17,139	37,354
IT costs and website	6,140	-	6,326	-	12,466	13,252
Postage, printing and stationery	2,062	-	1,649	-	3,711	8,136
Advertising and marketing	881	-	2,895	-	3,776	7,601
Accountancy and professional fees	326	1,702	3,494	-	5,522	12,304
Bank charges	-	-	-	-	-	4,284
	<u>29,626</u>	<u>114,322</u>	<u>500,800</u>	<u>-</u>	<u>644,748</u>	<u>1,013,261</u>
Share of support costs (see note 9)	-	-	16,264	-	16,264	18,560
Share of governance costs (see note 9)	-	-	-	6,150	6,150	6,150
	<u>29,626</u>	<u>114,322</u>	<u>517,064</u>	<u>6,150</u>	<u>586,125</u>	<u>1,037,971</u>
<b>Analysis by fund</b>						
Unrestricted funds	29,626	114,322	486,657	6,150	636,755	
Restricted funds	-	-	30,407	-	30,407	
	<u>29,626</u>	<u>114,322</u>	<u>517,064</u>	<u>6,150</u>	<u>667,162</u>	
<b>For the year ended 31 March 2020</b>						
Unrestricted funds	166,761	153,595	683,736	6,150	1,010,242	
Restricted funds	-	-	27,729	-	27,729	
	<u>166,761</u>	<u>153,595</u>	<u>711,465</u>	<u>6,150</u>	<u>1,037,971</u>	

**BEECHWOOD CANCER CARE CENTRE**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**FOR THE YEAR ENDED 31 MARCH 2021**

**9. Support costs**

The charity allocates its support costs as shown below and then further apportions those costs between the trust's activities on the basis of each operation. The basis is consistent with the use of resources.

	<b>Support costs</b>	<b>Governance costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff and related costs	527	-	527	883
Staff training and subscriptions	82	-	82	208
Staff volunteer expenses	109	-	109	127
Property costs	5,755	-	5,755	6,036
IT costs and website	6,141	-	6,141	6,527
Postage, printing & stationery	467	-	467	904
Audit fee	-	6,150	6,150	6,150
Bank charges	-	-	-	545
Legal & professional fees	-	-	-	534
Depreciation	3,183	-	3,183	2,796
	<u>16,264</u>	<u>6,150</u>	<u>22,414</u>	<u>24,710</u>

**10. Auditor's remuneration**

The analysis of auditor's remuneration is as follows:

<b>Fees payable to the company's auditor and associates:</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Audit of the company's annual accounts	<u>6,150</u>	<u>6,150</u>

**11. Trustees**

None of the trustees (or any persons connected with them) received any remuneration, benefits or reimbursed expenses from the charity during the year (2020: £Nil).

**BEECHWOOD CANCER CARE CENTRE**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**FOR THE YEAR ENDED 31 MARCH 2021**

12. **Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Management/administration	5	8
Fundraising	1	2
Clinical	12	25
Shops	4	5
Housekeeping	4	6
	<u>26</u>	<u>46</u>
	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
<b>Employment costs (excl. pensions)</b>	386,310	598,313
<b>Employer NI</b>	25,932	37,400
<b>Employer pension costs</b>	7,126	10,396
	<u>419,368</u>	<u>646,109</u>

During the year one employee (2020 – one) was paid between £60,000 and £70,000. Not included in the figures above is the contribution of unpaid general volunteers, who assist with fundraising as well as volunteering in the charity shops.

13. **Tangible & Intangible fixed assets**

	<b>Land and buildings</b>	<b>Leasehold improvements</b>	<b>Fixtures, fittings &amp; equipment</b>	<b>Total Tangible</b>	<b>Total Intangible – Website &amp; patient care system</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
At 1 April 2020	752,784	30,925	79,784	863,493	-
Additions	-	-	-	-	19,670
At 31 March 2021	<u>752,784</u>	<u>30,925</u>	<u>79,784</u>	<u>863,493</u>	<u>19,670</u>
<b>Depreciation and impairment</b>					
At 1 April 2020	179,401	12,542	61,136	253,079	-
Depreciation charged in the year	14,790	4,639	6,234	25,663	2,951
At 31 March 2021	<u>194,192</u>	<u>17,180</u>	<u>67,370</u>	<u>278,742</u>	<u>2,951</u>
<b>Carrying amount</b>					
At 31 March 2021	<u>558,593</u>	<u>13,746</u>	<u>12,412</u>	<u>584,751</u>	<u>16,719</u>
At 31 March 2020	<u>573,383</u>	<u>18,385</u>	<u>18,646</u>	<u>610,414</u>	<u>-</u>

**BEECHWOOD CANCER CARE CENTRE**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**FOR THE YEAR ENDED 31 MARCH 2021**

14.	<b>Fixed asset investments</b>		<b>2021 (Charity)</b> £	<b>2020 (Charity)</b> £
		<b>Notes</b>		
	Investments in subsidiaries	25	1	1
			<u>1</u>	<u>1</u>
	<b>Movements in fixed asset investments</b>			<b>Shares</b>
				<b>£</b>
	<b>Cost or valuation</b>			
	At 1 April 2020 & 31 March 2021			1
				<u>1</u>
	<b>Carrying amount</b>			
	At 31 March 2021			1
				<u>1</u>
	At 31 March 2020			1
				<u>1</u>
15.	<b>Financial instruments</b>		<b>2021</b> £	<b>2020</b> £
	<b>Carrying amount of financial assets</b>			
	Debt instruments measured at amortised cost		28,780	63,493
	Equity instruments measured at cost less impairment		1	1
			<u>28,781</u>	<u>63,494</u>
	<b>Carrying amount of financial liabilities</b>			
	Measured at amortised cost		106,114	120,466
			<u>106,114</u>	<u>120,466</u>
16.	<b>Debtors</b>			
		<b>Group</b>	<b>Charity</b>	<b>Group</b>
		<b>2021</b>	<b>2021</b>	<b>2020</b>
		£	£	£
	Trade debtors	10,901	10,901	36,110
	Amounts due from subsidiary undertakings	-	26,322	-
	Other debtors	2,183	2,183	7,644
	Prepayments and accrued income	15,696	15,696	22,606
		<u>28,780</u>	<u>55,102</u>	<u>66,360</u>
		<u>28,780</u>	<u>55,102</u>	<u>91,971</u>

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**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**FOR THE YEAR ENDED 31 MARCH 2021**

**17. Loans and overdrafts**

	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020 £
Mortgage loan	70,544	70,544	84,620	84,620
Payable within one year	14,076	14,076	14,076	14,076
Payable after one year	56,468	56,468	70,544	70,544
Amounts included above which fall due after five years				
Payable by instalments	-	-	(14,076)	(14,076)

The mortgage loan is secured by way of a charge over property owned by the Charity at Chelford Grove.

The loan secured over the Chelford Grove property is repayable by monthly instalments at a fixed rate of interest.

**18. Creditors: amounts falling due within one year**

	Notes	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020 £
Mortgage loan	17	14,076	14,076	14,076	14,076
Other taxation and social security		5,258	5,258	7,953	7,953
Trade creditors		4,613	4,613	19,904	19,904
Other creditors		4,281	4,281	1,006	1,006
Accruals and deferred income		21,418	21,149	15,925	14,936
		49,646	49,377	58,864	57,875

Included within accruals and deferred income are amounts totalling £8,329 (2020: £9,605);

The current year balance of £8,329 relates to events due to take place during the year ended 31 March 2022.

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**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**FOR THE YEAR ENDED 31 MARCH 2021**

19. Creditors: amounts falling due after more than one year

Notes	£	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020
Mortgage loan	17	<u>56,468</u>	<u>56,468</u>	<u>70,544</u>	<u>70,544</u>

20. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and granted held on trust for specific purposes.

	Balance at 1 April 2020 £	Movement in funds			Balance at 31 March 2021 £
		Incoming resources £	Resources expended £	Transfers £	
Family Services	31,605	42,762	(27,157)	-	47,210
Patient Database	3,250	-	(3,250)	-	-
	<u>34,855</u>	<u>42,762</u>	<u>(30,407)</u>	<u>-</u>	<u>47,210</u>

21. Designated funds

	Balance at 1 April 2020 £	Movement in funds			Balance at 31 March 2021 £
		Incoming resources £	Resources expended £	Transfers £	
Family Services	24,550	275	(12,948)	-	11,877
	<u>24,550</u>	<u>275</u>	<u>(12,948)</u>	<u>-</u>	<u>11,877</u>

All designated funds have been set aside by the trustees to be spent on family services.

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**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**FOR THE YEAR ENDED 31 MARCH 2021**

22. **Analysis of net assets between funds**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Fund balances at 31 March 2021 are represented by:			
Intangible & Tangible assets	601,470	-	601,470
Investments	-	-	-
Current assets	646,201	47,210	693,411
Creditors due in more than one year	(56,468)	-	(56,468)
	<u>1,191,203</u>	<u>47,210</u>	<u>1,238,413</u>

23. **Operating lease commitments**

	2021 Equipment £	2020 Equipment £	2021 Total £	2020 Total £
Less than 12 months	3,293	5,484	3,293	5,484
One to five years	2,190	-	2,190	-
More than five years	-	-	-	-
	<u>5,483</u>	<u>5,484</u>	<u>5,483</u>	<u>5,484</u>

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**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**FOR THE YEAR ENDED 31 MARCH 2021**

**24. Events after the reporting date**

Post year end the charity submitted a claim to its insurers in connection with a claim for business interruption in relation to its charity shops. The charity has received initial payments from its insurers of £39,267. A final settlement has yet to be determined and as such this is a non-adjusting event after the reporting date.

**25. Subsidiaries**

Details of the charity's subsidiaries at 31 March 2021 are as follows:

Name of undertaking and country incorporation or residency	Nature of business	Class of shareholding	% held	
			Direct	Indirect
Living Positively	Trading Business	Ordinary	100.00	-

The company registration number is 04643970 and its registered office is C/O Beechwood Cancer Care, Chelford Grove, Stockport, Cheshire, SK3 8LS.

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(loss)	Capital and Reserves
	£	£
Living Positively	-	4,984

The investments in subsidiaries are all stated at cost.

**26. Cash (absorbed by)/generated from operations**

	2021 £	2020 £
(Deficit) / Surplus for the year	(83,611)	246,350
Adjustments for:		
Investment income recognised in profit or loss	(369)	(910)
Depreciation and impairment of tangible fixed assets	28,612	26,024
Movements in working capital:		
Decrease in debtors	36,869	20,488
(Decrease) in creditors	(8,505)	(3,401)
<b>Cash (absorbed by)/generated from operations</b>	<b>(27,004)</b>	<b>288,551</b>