

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 2022

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 CHARITY, ITS TRUSTEES AND ADVISERS

FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES	J Stevenson I Cook P Bevan C Eagle	(Appointed 10 February 2022)
COMPANY REGISTERED NUMBER	02650841	
CHARITY REGISTERED NUMBER	1006015	
REGISTERED OFFICE	Beechwood Cancer Care Centre Chelford Grove Stockport SK3 8LS	
CHIEF EXECUTIVE OFFICER	L Steggles	
INDEPENDENT AUDITORS	Azets Audit Services Alpha House 4 Greek Street Stockport SK3 8AB	
PATRONS	W Smith S Given G Morgan M Toolan	

BEECHWOOD CANCER CARE CENTRE

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CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2022

Despite the unprecedented impact of the Covid-19 pandemic and associated restrictions, I'm pleased to report that during the 2021-22 financial year, Beechwood Cancer Care ('Beechwood') has again delivered healthy financial accounts, despite the ongoing challenges of 'returning to normal' after the pandemic restrictions were relaxed.

The Charity continues to foster an integrative and holistic approach that incorporates psychological, social, and spiritual care to support those affected by cancer and some other life-limiting illnesses, primarily across the Greater Manchester and Cheshire areas. The charitable objects are met by our core service provision of psychological support and counselling, and our care offer is supplemented by a range of 'wrap-around' holistic services and a range of support groups, both peer-to-peer and facilitated support [via qualified staff and dedicated volunteers].

All Beechwood's services benefit from driven, professional, and compassionate leadership and a team of staff and volunteers, who are responsive to service and external demands – even in the most challenging of times.

As the financial year ended, the Charity was on track with the careful return of full-service provision. The team did this in a way so as to not place themselves, nor service users at unnecessary risk, and although it took a while to get back to 'business as usual', the transition was carried out after careful due diligence.

During the pandemic restrictions, and prior to resuming all services in this period, we took the decision to review the Charity's wrap-around support offer, and any adjustments needed to either further protect [against contracting / transmitting Covid-19] or to further enhance our support to clients. The team took the opportunity to revise programmes of support, in addition to extending the range of holistic therapies available. As a result, at the end of this accounting period, whilst the Charity didn't resume all previous support 'like for like', it enhanced the overall package of support, in addition to introducing brand new services specifically tailored to those affected by cancer, life-limiting illness and bereavement [by cancer].

As per last year, it is testament to the team's dedication that the doors to Beechwood have remained open since September 2020, whilst complying with all requirements and continuing to provide an excellent service to those who needed support more than ever as the pandemic restrictions came to an end.

Despite the challenges of the last couple of years, Beechwood took the opportunity to upskill staff, provide training and move the charity forwards to enable remote support for those unable to travel to the Centre. This offer is ongoing and ensures flexibility and continued support for those with a terminal diagnosis, and their carers.

This period continued to be challenging in terms of the Charity's core fundraising events due to a variety of reasons beyond our control; however, in September 2021 we held our first Golf Day event since the restrictions and in November 2021, we were delighted to deliver the Charity's largest event 'Man@Manchester', which raised an incredible amount of money from many generous supporters. Other event dates are set for the new financial year, with the team working hard to ensure they are a success.

I look back on another year of unprecedented challenges, but with a sense of gratitude and pride that we worked through them to continue to uphold the purpose of Beechwood; this was only possible due to the Charity having an extremely driven and motivated Chief Executive, who by example, instils the same in the wider team. I would like to pay tribute to all staff for their ongoing dedication and hard work.

Additionally, the Charity can only achieve its success with the support and generosity of volunteers, who give their time and loyalty week after week, and I'd like to give particular mention to our retail volunteers, who adapted to the ever-changing, and often frustrating restrictions during the pandemic - thank you on behalf of the Board of Trustees for your compassion, support and patience. Likewise, to all our volunteers, including the new ones during this period, thank you for choosing to give your valuable time and expertise in support of Beechwood.

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CHAIRMAN'S STATEMENT (continued)

FOR THE YEAR ENDED 31 MARCH 2022

Finally, my sincere thanks to all those who give their support in other ways to Beechwood Cancer Care Centre year on year, 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 and 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
Chairman

13.12.22

BEECHWOOD CANCER CARE CENTRE

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

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 2022. 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).

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.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

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	Chairman, Trustee	
Ms S Sinclair	Vice Chair, Trustee	(Resigned 10 February 2022)
Mrs D Armstrong	Trustee	(Resigned 22 March 2022)
Mr I Cook	Trustee	
Mr P Bevan	Trustee	
Mr D Cheetham	Trustee	(Resigned 29 November 2021)
Mr C Eagle	Trustee	(Appointed 10 February 2022)

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 2022:

Sir Warren Smith	Retired 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

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 2022

Risk management (continued)

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 having experienced 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 continued to increase 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, and a small 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.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

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, with the current contract having been extended until March 2024. We perform in accordance with the Key Performance Indicators set by Stockport CCG (moving to Integrated Care Systems/ICS in the next financial year) and frequent contract review meetings ensure quality and consistency of service provision, performance and stewardship of the funds allocated.

ii) Charity Shop Income

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.

In the financial year to March 2022, collectively, the shops demonstrated an income of £173,518, up 195% on the 2021 retail income of £58,737. The 2022 financial year saw a full year of trading, uninterrupted by the covid-enforced closures that heavily impacted the prior year's results.

iii) Charitable Income

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

Beechwood continued to be restricted in terms of delivering its established suite of annual fundraising events, however, we were able to deliver two fundraising events in Autumn 2021 – the Beechwood Golf Day and Man@Manchester.

Donations received increased year on year by 20%, from £66,346 in 2021 to £80,014 in 2022. This, combined with a generous legacy received from Alan Kershaw, saw the combined donations and legacies figure increase by 50%.

In the next financial year, we hope to reinstate more of our fundraising events and anticipate community fundraising will increase further as donor confidence returns post-pandemic.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

BEECHWOOD'S SERVICES

Changes to Staffing

There have been enforced changes to staffing during this period, indeed, the charity is focusing on rebuilding [post pandemic] to deliver the gradual enhancement of services. During this period the Charity accessed the government's 'Kickstart' scheme, benefiting from 3 young people in separate roles and gaining valuable work experience.

Clients Supported

During the period 2021-22 we have supported almost 650 clients and delivered more than 3,500 sessions to those affected by cancer. During the final quarter of the period, an upturn in referrals has been noticed, which will be monitored during the course of 2022-23.

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.

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 revised to strengthen and extend the support offered to bereaved clients. The Charity has developed a new facilitated Bereavement Group, which has proved to be hugely successful and ensures ongoing support to this client group.

Tailoring of Wrap-Around Services

During this period, the holistic, wrap-around services that enhance the psychological support provided to clients resumed, slowly and safely. Clients enjoyed a new range of therapies, with a particular focus on cancer-specific massage and products. Feedback from clients has been unequivocally positive, stressing the benefits of the power of touch, particularly during and after cancer treatments and when bereaved.

The following were introduced during the period: mindfulness for health, restorative yoga, reiki, reflexology, tai chi, seated exercise, guided relaxation, hypnotherapy and more specific, focus support as detailed below.

Children, Young People & 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, and enjoyed the first 'Woodland Adventure' – a therapeutic afternoon where children and their parent/carers enjoy facilitated time in the outdoors and whilst there is most definitely a therapeutic aspect to the day, it is a time to relax and have fun, with qualified staff on hand throughout the day to help through any emotional difficulties that may arise.

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TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2022

Support Groups

During this period, many of the support groups resumed, together with new groups. However, after assessing all the groups, some were not reintroduced due to the need to continue being vigilant about space/safety in the Centre.

For new clients, we introduced a 'New Client Introductory Session' to the Centre, whereby questions can be asked, clients are shown around the Centre and spend time learning about the different things on offer. These have proved to be very successful in allaying anxieties many new clients experience before accessing support.

Refurbishment of Therapy Rooms

As a result of grant funding, we have refurbished several therapy rooms in the Centre, providing a much more comfortable and ambient environment for clients to receive therapies and aid relaxation.

Student Counsellor Placements

In line with our charitable objects, Beechwood offers placements to students in their final months of training, having been passed by their educational establishment/s as fit to practice. All students are supported and supervised and in addition, receive monthly group supervision to ensure their own learning, client service and Beechwood's good practice.

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. We have enhanced relationships during this period, in particular with the Upper GI Oncology Team from Stepping Hill and teams from the Christie. Both have resumed the delivery of clinics from Beechwood's Centre, which has been welcomed by patients.

Retail

Our retail shops have remained open during the whole of this financial year, generating a combined income of £173,518 for the Charity during the year to March 22, in comparison to £58,737 in the prior year when they were affected by numerous non-essential retail closures.

Safeguarding Training

To ensure all staff are confident and up to date with Safeguarding, bespoke training was provided to the entire workforce, and the Safeguarding Policy revised and updated in line with current guidelines.

Education & Training

During this period, the Charity delivered online Counselling training to external students.

During this period, the Charity provided Transactional Analysis Foundation Training to the therapeutic team.

IT Review and Upgrade of Equipment

The transition onto Microsoft Office 365 continues to bring improved flexibility to the Charity and team, with plans to move onto a more cloud-based system over the next 2 years.

Financial Review

A summary of the year's financial results can be found on page 20 of the attached accounts.

During the year, the total-incoming resources of the Charity were £1,032,140 compared to £583,511 the previous year, representing a year-on-year increase of 77%.

This included restricted income of £9,514 whilst all other income was unrestricted.

Overall expenditure has increased year on year from £667,162 in the year to March 2021 to £695,228 in the year to March 2022, demonstrating a rise of 4%.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

Reserves Policy

The Trustees have examined the Charity's requirements for reserves considering the main risks and financial commitments for the organisation. They have established a policy whereby the unrestricted funds not committed nor invested in tangible fixed assets held by the Charity, should equate to a range between 3 and 6 months of regular expenditure.

Expenditure for 2022/23 is expected to be around £610,000 and therefore the target is to maintain a range between £152,500 to £305,000 of unrestricted funds.

The reserves are needed to meet the working capital requirements of the Charity and the Trustees are confident that at this level they should be able to continue the current activities of the Charity in the event of a significant decline in funding. At the balance sheet date, the free reserves of the Charity were £943,452 (2021 - £572,872). The levels of free reserves held by the Charity offer resilience and the ability to provide ongoing service delivery through challenging times, most recently tested by the Covid-19 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, 24% 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.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

During 2021-22 we committed to, and achieved the following objectives:

- ✓ 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 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 2022**

Future Plans

At this year end, the 'national mood' is still somewhat apprehensive in terms of health, safety and resuming life as we knew it pre-pandemic. The Charity is keen to build on both its corporate support and community support, whilst recognising the impact of the pandemic may continue to reverberate for some time to come, and the economy remains uncertain.

To assist with the development of alternative and additional funding opportunities, we will endeavour to recruit to the current gaps within the fundraising and marketing functions and to back-office opportunities. Given the backlog of GP and hospital appointments, we are beginning to see an increase in referrals and will monitor this in the next financial year to ascertain whether additional counsellor capacity is required. Based on information available at the time of writing, many people will face greater long-term health consequences due to delays in diagnosis and treatment [over the last two years] and will need Beechwood's support more than ever.

In essence, the next year is one of gauging the landscape, rebuilding, and looking at not only how we continue to support those affected by cancer, but how we grow our client service offer and continue to identify additional funding streams to mitigate against unforeseen events in the external environment, offering a safety net should any current income streams be reduced.

For the period 2022-23, we commit to the following:

- Recruiting to key positions
- Recruiting a minimum of one new trustee to replace retirees
- Recruiting additional Patrons and/or Ambassadors to support and promote the Charity
- Re-establishing further fundraising events post-covid e.g., Ladies Lunch
- Continuing to access the Government Kickstart Scheme to provide job opportunities within our charity shops
- Team training sessions in April, July, September, and October 2022
- Implement Bereavement Workshop groups throughout the year
- Implement guided relaxation sessions throughout the year
- Implement Mindfulness for Health courses
- Establish a Bereavement Café
- Establish a Carers Café [in conjunction with Stepping Hill upper GI Oncology Team]
- Introduce and deliver 2 x Woodland Adventure Family Days
- Deliver workshops on 'Living Positively with Confidence'
- Deliver workshops on 'Living positively & Returning to Work'
- Deliver workshops on 'Living Positively with Nutrition'
- Introducing a holistic tea-room as part of the wraparound services offering

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

Our Business and Community Supporters

We are indebted to our supporters, large and small. The following is a snapshot of some of the organisations we are so fortunate to receive support from; 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	JMW Solicitors LLP
All Rolled Up	Luna Investment Management Limited
Azets	Marple Golf Club Ladies Section
Asda Foundation	Norris Bank Swimming Club
BMI The Alexander Hospital	Pareto Financial Planning
BMI Healthcare Business Services	Pownall Green Primary School
Boole's Tools & Pipe Fittings Ltd	Pure Leisure Group
Bridge Hall Primary School	RF Fielding Hay & Straw
Bramhall Art Society	Smithy Green Pensioners Club
Bramhall Golf Club	Screwfix Foundation
Bramhall & Cheadle Hulme Bridge Club	St James' Place
Buckland Charitable Trust	Stockport County Football Club
Catholic Women's League of Cheadle Hulme	Stockport High School Old Girls Association
C&C Insurance	Stockport Spiritualist Church
Cheadle & Gatley Women's Institute	The Railway Club
Cheadle Hulme Townswomen's Guild	Westbourne Civil Engineering
Eleanor Hamilton Education Trust	Woodbank Bowling Club
Essential Insurance	Wynsors (Hazel Grove Store)
Ford Family Foundation	Yeshurun Hebrew Congregation, Cheadle
Gorvins Solicitors	
Grand Lodge of Cheshire	
Heald Green Methodist Church Table Tennis Group	

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. Particular thanks to the late Alan Kershaw, who generously left a legacy donation to Beechwood in the sum of £43,230. The support of the community is at the heart of the Charity and is greatly appreciated.



John Stevenson, MBE
Chairman, Trustee

Date: 13.12.2022

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

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

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

FOR THE YEAR ENDED 31 MARCH 2022

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 2022 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 2022 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.

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 2022

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:

- 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;

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 2022

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.

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.

**Lewis Cross (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: 21.12.2022

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 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:					
Donations, legacies & grants	3	394,327	9,514	403,841	501,873
Incoming resources from charitable activities	4	386,907	-	386,907	18,728
Charitable shops income	5	173,518	-	173,518	58,737
Investments	6	42	-	42	369
Other income	7	67,832	-	67,832	3,844
Total income and endowments		<u>1,022,626</u>	<u>9,514</u>	<u>1,032,140</u>	<u>583,551</u>
Expenditure on:					
Charitable activities	8	676,058	19,170	695,228	667,162
Expenditure relating to trading activities		-	-	-	-
Total expenditure		<u>676,058</u>	<u>19,170</u>	<u>695,228</u>	<u>667,162</u>
Net (outgoing)/incoming resources before transfers		<u>346,568</u>	<u>(9,656)</u>	<u>336,912</u>	<u>(83,611)</u>
Gross transfers between funds		-	-	-	-
Net (expenditure)/income for the year / Net movement in funds		<u>346,568</u>	<u>(9,656)</u>	<u>336,912</u>	<u>(83,611)</u>
Fund balances at 1 April 2021		<u>1,191,203</u>	<u>47,210</u>	<u>1,238,413</u>	<u>1,322,024</u>
Fund balances at 31 March 2022		<u>1,537,771</u>	<u>37,554</u>	<u>1,575,325</u>	<u>1,238,413</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 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Total income		1,022,626	9,514	1,032,140	583,551
Less: Total expenditure		676,058	19,170	695,228	667,162
Net (expenditure)/income for the year before transfers		<u>346,568</u>	<u>(9,656)</u>	<u>336,912</u>	<u>(83,611)</u>
Transfers between funds	20	-	-	-	-
Income less expenditure for the year		<u>346,568</u>	<u>(9,656)</u>	<u>336,912</u>	<u>(83,611)</u>
Net income for the year		<u><u>346,568</u></u>	<u><u>(9,656)</u></u>	<u><u>336,912</u></u>	<u><u>(83,611)</u></u>

The notes on pages 25 to 38 form part of these financial statements

BEECHWOOD CANCER CARE CENTRE
(A company limited by guarantee)

CONSOLIDATED BALANCE SHEET

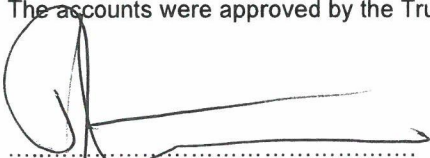
FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Intangible assets	13		13,768		16,719
Tangible assets	13		563,690		584,751
Investments			-		-
			<u>577,458</u>		<u>601,470</u>
Current assets					
Debtors	16	101,539		28,780	
Cash at bank and in hand		998,122		714,277	
		<u>1,099,661</u>		<u>743,057</u>	
Creditors: amounts falling due within one year	18	<u>(59,403)</u>		<u>(49,646)</u>	
Net current assets			<u>1,040,258</u>		<u>693,411</u>
Total assets less current liabilities			1,617,716		1,294,881
Creditors: amounts falling due after more than one year	19		<u>(42,391)</u>		<u>(56,468)</u>
Net assets			<u>1,575,325</u>		<u>1,238,413</u>
Income funds					
Unrestricted funds			1,525,894		1,179,326
Unrestricted funds - Designated funds	21		11,877		11,877
Restricted funds	20		<u>37,554</u>		<u>47,210</u>
			<u>1,575,325</u>		<u>1,238,413</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 2022, 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 13.12.2022


.....
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 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Intangible assets	13		13,768		16,719
Tangible assets	13		563,690		584,751
Investments	25		1		1
			<u>577,459</u>		<u>601,471</u>
Current assets					
Debtors	16	127,190		55,102	
Cash at bank and in hand		966,547		682,702	
		<u>1,093,737</u>		<u>737,804</u>	
Creditors: amounts falling due within one year	18	<u>(58,463)</u>		<u>(49,377)</u>	
Net current assets			<u>1,035,274</u>		<u>688,427</u>
Total assets less current liabilities			1,612,733		1,289,898
Creditors: amounts falling due after more than one year	19		<u>(42,391)</u>		<u>(56,468)</u>
Net assets			<u>1,570,342</u>		<u>1,233,430</u>
Income funds					
Unrestricted funds			1,520,911		1,174,343
Unrestricted funds - Designated funds	21		11,877		11,877
Restricted funds	20		37,554		47,210
			<u>1,570,342</u>		<u>1,233,430</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 surplus for the period was £336,912.

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 2022, 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 13.12.2022


.....
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 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	26		300,478		(27,004)
Investing activities					
Purchase of intangible fixed assets		-		(19,670)	
Purchase of tangible fixed assets		(2,599)		-	
Interest received		42		369	
		<u> </u>		<u> </u>	
Net cash used in Investing activities			(2,557)		(19,301)
Financing activities					
Repayment of bank loans		(14,076)		(14,076)	
		<u> </u>		<u> </u>	
Net cash used in financing activities			(14,076)		(14,076)
Net (decrease)/increase in cash and cash equivalents			283,845		(60,381)
Cash and cash equivalents at beginning of year			714,277		774,658
Cash and cash equivalents at end of year			<u>998,122</u>		<u>714,277</u>

BEECHWOOD CANCER CARE CENTRE

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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 3. 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. 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 2022

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 2022

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 2022

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 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.

In the opinion of the trustees, there are no critical accounting estimates or judgements.

BEECHWOOD CANCER CARE CENTRE

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

3. Donations, legacies & grants

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Donations	80,014	-	80,014	66,346
Legacies	43,230	-	43,230	15,902
Grants/Trusts	5,834	9,514	15,348	82,100
Coronavirus job retention scheme	9,032	-	9,032	81,037
NHS contracts	254,017	-	254,017	254,017
Lottery	2,200	-	2,200	2,471
	<u>394,327</u>	<u>9,514</u>	<u>403,841</u>	<u>501,873</u>
For the year ended 31 March 2021	<u>459,111</u>	<u>42,762</u>		<u>501,873</u>

BEECHWOOD CANCER CARE CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

4. Incoming resources from charitable activities		
	2022	2021
	£	£
Fundraising events	386,134	19,778
Income/(Deficit) from subsidiary's trading activity	773	(1,050)
	<u>386,907</u>	<u>18,728</u>
5. Charitable shops income		
	2022	2021
	£	£
Charitable shops income	173,518	58,737
	<u>173,518</u>	<u>58,737</u>
6. Investments		
	2022	2021
	£	£
Interest receivable	42	369
	<u>42</u>	<u>369</u>
7. Other income		
	2022	2021
	£	£
Other income	67,832	3,844
	<u>67,832</u>	<u>3,844</u>

Included within Other income during the year was an amount of £64,247 (2021 - £nil) relating to an insurance claim for business interruption.

BEECHWOOD CANCER CARE CENTRE

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

8. Charitable activities

	Fundraising events £	Charitable shops £	Patient care £	Governance costs £	Total 2022 £	Total 2021 £
Staff costs	23,877	33,240	305,594	-	362,711	418,841
Depreciation and impairment	-	23,728	-	-	23,728	25,429
Staff training	111	-	1,969	-	2,080	1,555
Redundancy payments	-	-	-	-	-	20,048
Staff volunteer expenses	29	-	379	-	408	282
Charity shop / Property costs	-	41,265	-	-	41,265	43,861
Event expenses	106,786	-	-	-	106,786	16,928
Patient activities	-	-	6,138	-	6,138	2,441
Property costs	-	-	44,578	-	44,578	42,205
Food provisions	-	-	283	-	283	137
Irrecoverable VAT	-	-	23,805	-	23,805	17,139
IT costs and website	6,709	-	6,912	-	13,621	12,466
Postage, printing and stationery	1,910	-	1,528	-	3,438	3,711
Advertising and marketing	6,830	-	9,349	-	16,179	3,776
Accountancy and professional fees	1,230	2,164	4,528	-	7,922	5,522
Project expenditure	-	-	19,170	-	19,170	30,407
	<u>147,482</u>	<u>100,397</u>	<u>424,233</u>	<u>-</u>	<u>672,112</u>	<u>644,748</u>
Share of support costs (see note 9)	-	-	16,966	-	16,966	16,264
Share of governance costs (see note 9)	-	-	-	6,150	6,150	6,150
	<u>147,482</u>	<u>100,397</u>	<u>441,199</u>	<u>6,150</u>	<u>695,228</u>	<u>667,162</u>
Analysis by fund						
Unrestricted funds	147,482	100,397	422,029	6,150	676,058	
Restricted funds	-	-	19,170	-	19,170	
	<u>147,482</u>	<u>100,397</u>	<u>441,199</u>	<u>6,150</u>	<u>695,228</u>	
For the year ended 31 March 2021						
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>	

BEECHWOOD CANCER CARE CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

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.

	Support Governance costs		2022	2021
	£	£	£	£
Staff and related costs	1,025	-	1,025	527
Staff training and subscriptions	109	-	109	82
Staff volunteer expenses	30	-	30	109
Property costs	6,079	-	6,079	5,755
IT costs and website	6,446	-	6,446	6,141
Postage, printing & stationery	382	-	382	467
Audit fee	-	6,150	6,150	6,150
Depreciation	2,895	-	2,895	3,183
	<u>16,966</u>	<u>6,150</u>	<u>23,116</u>	<u>22,414</u>

10. Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the company's auditor and associates:	2022	2021
	£	£
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 (2021: £Nil).

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NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

12. Employees

Number of employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Management/administration	5	5
Fundraising	1	1
Clinical	8	12
Shops	2	4
Housekeeping	3	4
	<u>19</u>	<u>26</u>
	2022	2021
	£	£
Employment costs (excl. pensions)	331,825	386,310
Employer NI	21,039	25,932
Employer pension costs	9,847	7,126
	<u>362,711</u>	<u>419,368</u>

During the year 1 employee (2021 – 1) 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

	Land and buildings	Leasehold improvements	Fixtures, fittings & equipment	Total Tangible	Total Intangible – Website & patient care system
	£	£	£	£	£
Cost					
At 1 April 2021	752,784	30,925	79,784	863,493	19,670
Additions	-	-	2,597	2,597	-
At 31 March 2022	<u>752,784</u>	<u>30,925</u>	<u>82,381</u>	<u>866,090</u>	<u>19,670</u>
Depreciation and impairment					
At 1 April 2021	194,192	17,180	67,370	278,742	2,951
Depreciation charged in the year	14,788	4,638	4,232	23,658	2,951
At 31 March 2022	<u>208,980</u>	<u>21,818</u>	<u>71,602</u>	<u>302,400</u>	<u>5,902</u>
Carrying amount					
At 31 March 2022	<u>543,804</u>	<u>9,107</u>	<u>10,779</u>	<u>563,690</u>	<u>13,768</u>
At 31 March 2021	<u>558,592</u>	<u>13,745</u>	<u>12,414</u>	<u>584,751</u>	<u>16,719</u>

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

FOR THE YEAR ENDED 31 MARCH 2022

14.	Fixed asset investments	Notes	2022 (Charity) £	2021 (Charity) £
	Investments in subsidiaries	25	1	1
			<u>1</u>	<u>1</u>
	Movements in fixed asset investments			Shares £
	Cost or valuation			
	At 1 April 2021 & 31 March 2022			1
				<u>1</u>
	Carrying amount			
	At 31 March 2022			1
				<u>1</u>
	At 31 March 2021			1
				<u>1</u>
15.	Financial instruments		2022 £	2021 £
	Carrying amount of financial assets			
	Debt instruments measured at amortised cost		101,539	28,780
	Equity instruments measured at cost less impairment		1	1
			<u>101,539</u>	<u>28,780</u>
	Carrying amount of financial liabilities			
	Measured at amortised cost		101,794	106,114
			<u>101,794</u>	<u>106,114</u>
16.	Debtors			
		Group 2022 £	Charity 2022 £	Group 2021 £
				Charity 2021 £
	Trade debtors	51,106	51,106	10,901
	Amounts due from subsidiary undertakings	-	25,651	-
	Other debtors	2,721	2,721	2,183
	Prepayments and accrued income	47,712	47,712	15,696
		<u>101,539</u>	<u>127,190</u>	<u>28,780</u>
		<u>101,539</u>	<u>127,190</u>	<u>55,102</u>

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NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

17. Loans and overdrafts

	Group 2022 £	Charity 2022 £	Group 2021 £	Charity 2021 £
Mortgage loan	56,467	56,467	70,544	70,544
Payable within one year	14,076	14,076	14,076	14,076
Payable after one year	42,391	42,391	56,468	56,468

No amounts included in the above fall due after five years.

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 2022 £	Charity 2022 £	Group 2021 £	Charity 2021 £
Mortgage loan	17	14,076	14,076	14,076	14,076
Other taxation and social security		12,445	12,445	5,258	5,258
Trade creditors		10,691	10,691	4,613	4,613
Other creditors		3,952	3,952	4,281	4,281
Accruals and deferred income		18,239	17,299	21,418	21,149
		59,403	58,463	49,646	49,377

Included within accruals and deferred income are amounts totalling £10,080 (2021: £8,329);

The current year balance of £10,080 relates to events due to take place during the year ended 31 March 2023.

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

	Notes	£	Group 2022 £	Charity 2022 £	Group 2021 £	Charity 2021
Mortgage loan	17		42,391	42,391	56,468	56,468

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NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

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 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Family Services	47,210	9,514	(19,170)	-	37,554

21. Designated funds

	Movement in funds				
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Family Services	11,877	-	-	-	11,877

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

22. Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Fund balances at 31 March 2022 are represented by:			
Intangible & Tangible assets	577,458	-	577,458
Investments	-	-	-
Current assets	1,002,704	37,554	1,040,258
Creditors due in more than one year	(42,391)	-	(42,391)
	<u>1,537,771</u>	<u>37,554</u>	<u>1,575,325</u>

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NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

23. Operating lease commitments

	2022 £	2021 £
Less than 12 months	1,777	3,293
One to five years	4,744	2,190
More than five years	-	-
	<u>6,521</u>	<u>5,483</u>

Operating leases relate to equipment rentals.

24. Events after the reporting date

Subsequent to the year end the charity disposed of their Bramhall shop premises.

25. Subsidiaries

Details of the charity's subsidiaries at 31 March 2022 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 the subsidiary was as follows:

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

The investments in subsidiaries are all stated at cost.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

26. Cash (absorbed by)/generated from operations	2022	2021
	£	£
(Deficit) / Surplus for the year	336,912	(83,611)
Adjustments for:		
Investment income recognised in profit or loss	(42)	(369)
Depreciation and impairment of tangible fixed assets	26,609	28,612
Movements in working capital:		
Decrease in debtors	(72,087)	36,869
(Decrease) in creditors	9,086	(8,505)
Cash (absorbed by)/generated from operations	300,478	(27,004)