

**CHERRY LODGE CANCER CARE LIMITED**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Registered Charity number**

**1011629**

**Company number**

**2700192**

**CHERRY LODGE CANCER CARE LIMITED**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**CHERRY LODGE CANCER CARE LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity number:** 1011629

**Company number:** 2700192

**Registered office:** 23 Union Street  
Howard House  
Barnet  
Hertfordshire  
EN5 4AY

**Trustees:** Mrs S Armitage (Vice Chairman)  
Mrs C Braddish  
Dr M Clark (Chairman)  
Dr K Edwards  
Mr G Gibson  
Mrs C Manning (Hon. Treasurer)  
Mrs R Midgley (Web editor)  
Mrs A Summers  
Mr G Whitaker

**Secretary:** Dr M Clark

**Auditor:** Geary Partnership  
Chartered Accountants  
159a Chase Side  
Enfield  
Middlesex  
EN2 0PW

## CHERRY LODGE CANCER CARE LIMITED

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees (who are also Directors of the Charity for the purposes of the Companies Act) present their annual report together with the accounts of Cherry Lodge Cancer Care Limited for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's deed of trust, the Companies Act 2006, the statutory requirements of the Company's governing document, and the provisions of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 (effective 1 January 2019).

Most of the year Cherry Lodge Cancer Care's services have had to be modified due to government restrictions, as a result of the Covid-19 pandemic. Staff, volunteers and therapists have worked really hard and been most innovative in providing information, support and, in many cases, comfort to members and their carers during this extraordinarily difficult year.

#### **Mission Statement**

Cherry Lodge Cancer Care (CL) exists to enhance and complement the treatment offered to people living with cancer, their carers, family and friends, within and around the London Borough of Barnet and South Hertfordshire.

The Charity was established by a group of health care professionals and others with personal experience of cancer. The objective is to offer care and comfort to those on their cancer journey by providing easy access to specialist information and support, as well as complementary therapies. The aim is to improve quality of life, promote well-being and encourage a strong resolve for self-help.

The service is designed to be person-centred, non-judgemental and available to all in need, on request, completely free of charge for as long as it is required.

#### **Structure, governance and management**

The Charity is constituted under a deed of trust which was adopted on 9 March 1992. The Charity is a company limited by guarantee, as defined by the Companies Act 2006, and is governed by its Memorandum and Articles of Association.

The power of appointing and removing Trustees, who are also Directors of the Company, is vested in the members of the Company. The Trustees have the power at any time to appoint any person to be a Trustee either to fill a casual vacancy or as an additional Trustee. However, the total number of Trustees must not exceed a maximum number fixed in accordance with its Articles of Association. Any Trustee appointed shall hold office only until the next Annual General Meeting when they will be eligible for re-election.

## CHERRY LODGE CANCER CARE LIMITED

### TRUSTEES' REPORT, continued FOR THE YEAR ENDED 31 DECEMBER 2020

#### Structure, governance and management, continued

The Trustees who served during the year and up to the date of this report were:

Sarah Armitage (Vice Chairman)  
Catherine Braddish  
Dr Margaret Clark (Chairman)  
Dr Katherine Edwards  
Graham Robert Gibson  
Carole Manning (Hon. Treasurer)  
Ruth Midgley (Web editor)  
Amanda Summers (appointed 22 September 2020)  
Grant Whitaker (Newsletter editor)

None of the Trustees have any beneficial interest in the Company. All of the Trustees are members of the Company and guarantee to contribute £1 in the event of a winding up. All Trustees give their time voluntarily and receive no remuneration or other benefits from the Charity.

#### Staff Members

Susan Brady (Barnet Shop  
Manager)  
Annys Douglas (Barnet Shop  
Assistant Manager)  
Nisha Jain (Financial and Fund-  
raising Assistant)  
Fiona Kiddle (Macmillan Cancer  
Information Nurse)  
Kirsty Mabb (Macmillan Outreach  
Cancer Information Nurse)  
Sheila Mundy (Barnet Shop  
Assistant)  
Tina Papasavva (Charity Admin-  
istrator and Fundraising Events  
Coordinator)  
Yvonne Shield (Macmillan Home  
Visiting and Volunteer Coordinator)  
Lorraine Takaira (Cancer Inform-  
ation and Support Secretary)

#### Patrons

Janet Doyle-Blunden  
Lady Pamela Kalms, OBE  
Dame Helen Mirren  
Aubrey Rose, CBE  
Julia Somerville  
The Right Hon. Theresa Villiers MP

#### Medical Patrons

Mr Muhammed Al-Dubaisi  
Dr Philippa Curran  
Dr Sian Davies  
Dr Rob Glynne-Jones  
Dr Andy Nicol  
Professor Hilary Thomas  
Professor Stephen West  
Dr Robert Winter

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

## CHERRY LODGE CANCER CARE LIMITED

### TRUSTEES' REPORT, continued FOR THE YEAR ENDED 31 DECEMBER 2020

#### Objectives and activities

The Charity endeavours to serve the various, and often complex, needs of people with cancer, their carers and family members, as outlined below. Those attending CL are known as members, as opposed to patients, clients or service users.

The Barnet Macmillan CAB benefits advisor is available for contact by CL members on 020 8440 4227. Not all employers are flexible and the threat of unemployment or redundancy is ever present. This year, the economy was affected by restrictions on trading imposed by the Government as a result of the pandemic. Job insecurity can add extra stress, with the self-employed especially vulnerable. People with cancer have extra expenses, for example, travelling for treatment and the cost of special diets, should they be recommended. Assistance from welfare benefits advisors can greatly reduce the stress of worrying about financial matters and their professional approach takes away the difficulty of navigating around the complexities of the ever-changing benefits system when feeling unwell.

This year, as routine medical treatments have often been delayed, interrupted or cancelled because of the prevalence of Covid-19, it has been more difficult to keep close links with local hospitals, general practices and hospices, as well as teaching and specialist London hospitals.

In planning activities for the year the Trustees have kept in mind the Charity Commission's guidance on public benefit. As outlined in the Mission Statement, the provision of support and information, complementing the treatment and care received from the NHS and other agencies, is the major objective. Fortunately, CL is also able to include carers of people on their cancer journeys, as they have their own special needs. The Carers' Support Group, facilitated by CL's Outreach Nurse, Kirsty Mabb, used to meet on the 2<sup>nd</sup> Monday of the month in North Finchley, when information, support and Reiki healing were available. As one of the main measures to reduce the spread of the virus has been to minimise the number and frequency of meetings with people, this facility has had to be replaced by telephone contact for most of the year as social distancing could not be guaranteed. The Charity used to be able to improve people's compliance in attending hospital appointments, treatments and investigations including screening tests, by providing simple explanations and offering therapies which help to minimise side effects. It has been distressing to hear that members have had to wait much longer for test results and have sometimes even had to receive 'bad news' over the telephone. The relaxing therapies that CL used to provide have had to be suspended in order to comply with the professional guidance on Covid safety.

The diagnosis of cancer can be devastating and many people, often in positions of responsibility and authority, lose confidence in themselves which in turn has an adverse effect on their employer, work colleagues and family. CL offers counselling programmes involving emotional and psychological support and those receiving this service have spoken of great benefit being obtained and CL has added to its number of counsellors as there is an ever-increasing demand on this particular provision. This is an area highlighted by the Department of Health as an important, and often unfulfilled, need but, unfortunately, now much less available in the community due to financial reductions in funding counselling services. Therefore, CL is able to benefit the community by the provision of counselling. The counsellors have certainly risen to the challenge this year by altering their method of working to telephone contact instead of face-to-face. This is a new departure for both parties involved and has worked surprisingly well, with positive feedback.

## CHERRY LODGE CANCER CARE LIMITED

### TRUSTEES' REPORT, continued FOR THE YEAR ENDED 31 DECEMBER 2020

#### Objectives and activities, continued

##### *Groups*

These provided an opportunity for people with cancer, their carers and families, to meet others in a similar position, exchanging experiences and developing a network of support within a safe environment. These groups used to include weekly "drop-ins" on Tuesday morning, attended by 20-30 people each week, concluding with a relaxation session and two evening "drop-ins" per month on Thursdays, where between 10-15 people would join. The evening sessions allowed people who had returned to work, or wished to bring a family member or friend, the opportunity to experience CL. Unfortunately these very valuable and much appreciated sessions have had to be suspended, though the attendees have managed to keep in touch with each other. Likewise, the Quigong and Yoga classes which were held at St Marks Church Hall had to be cancelled, but seated Yoga is available on Zoom and has had good uptake.

MOVE4YOU is a physical activity programme for people with cancer, aged 18 and over. This is provided by the Tottenham Hotspur Foundation, in partnership with MacMillan Cancer Support and The Big Lottery Fund. Fortunately, this has been able to be modified so as to be available via Zoom and this has proved very valuable, as otherwise the only form of exercise regularly available to people is a daily walk as pools, gyms, etc. have been intermittently closed.

The CL Singing Group, consisting of staff, members and volunteers, under the leadership of Simon Wilsher, accompanied by Jean Middlemiss on the keyboard, was unable to meet as singing was one of the forbidden activities. Furthermore it is very sad to have to announce that Jean died during April of this year. She was a very distinguished musician and teacher and her contribution to CL was invaluable and enhanced the group which will never be the same again.

Other groups that have been affected by the social distancing guidance, and were accordingly suspended, were the Knitting & Nattering groups, the Art Class and the Flower Arranging workshops. Hopefully, these activities can be resurrected when the pandemic is under control and restrictions are lifted.

CL hosts three site-specific cancer support groups. These are for lymphoma (under the umbrella of the Lymphoma Association), ovarian cancer, and a group for men (Men Down Under) with problems resulting from prostate or testicular cancer. All groups are facilitated by one of our Macmillan information nurses, Fiona Kiddle, ably assisted by the members themselves who are quite amazing in their reception of new members. These support groups have been adapted for Zoom and it has been gratifying how well the members have adjusted to this new format which is manifested by their regular attendance.

The Mindfulness course, normally held at St Mark's Church Hall, Barnet, has also taken place via Zoom. This course consists of six two-hour sessions and can accommodate eight members at a time. It is very popular and no sooner has one course finished than the next one is being organised. It is hoped to run at least four courses a year.

## CHERRY LODGE CANCER CARE LIMITED

### TRUSTEES' REPORT, continued FOR THE YEAR ENDED 31 DECEMBER 2020

#### Objectives and activities, continued

##### *Fundraising*

Due to the ever-changing lockdowns, the Barnet CL charity shop has had to close from time to time. There is a strong and local community following associated with this shop and as soon as each re-opening occurs the customers come flooding back both to donate and buy goods. The shop is normally an additional outlet for information leaflets and event flyers, thereby reaching more people. The current situation is far from satisfactory, both to staff, volunteers and customers alike but it is incredible how much trading takes place when the shop is allowed to open.

Other sources of fundraising have been drastically curtailed, including event sponsorship from athletic endeavours, such as the London marathon. However, the Charity has received generous donations in response to the Chairman's annual appeal, contributions in lieu of Christmas cards, flowers at funerals, birthday and anniversary presents.

The Charity has been able to stage a few events, such as the Pink Barrow in October, using literally a handful of volunteers wearing masks and gloves, and conforming to social distance requirements. The Lights of Love – when the bandstand in the Spires is lit up from early December to January – took place inside Howard House via Zoom. This year there was the added attraction of a violinist who added gravitas to the proceedings. The event is documented in the recent newsletter. Hopefully, as a one-off this year, for the annual raffle cash prizes were offered instead of holidays and restaurant meals. Two events managed to take place online, namely bingo, and a comedy night.

CL is indebted to the many organisations and individuals who raise money on the Charity's behalf, especially the Summer Soulstice crew (our major fundraisers by far) who are planning to continue this as an annual event. An enormous effort was made by the Soulstice crew to put on a virtual event when it became clear that the live one could not take place. CL is delighted with the money raised.

The Mayor of the Borough of Barnet, Mrs Caroline Stock, continued to stay involved with CL for a considerable time during 2020 and has pledged her ongoing support to the Charity even when CL has ceased being her charity of choice.

#### Achievements and performance

##### *Macmillan Home Visiting, Befriending and Complementary Therapies*

Because of staff illness and furlough it has been difficult to get accurate facts and figures about current Home Visiting. Potential befriendees would normally have been visited by the relevant member of staff. The purpose of these home visits varies from keeping members company, if they are housebound, to accompanying them to medical appointments or just going for a coffee to get a change of scenery and to give their carer a break. Like everything else, this service is now limited to telephone support.

## CHERRY LODGE CANCER CARE LIMITED

### TRUSTEES' REPORT, continued FOR THE YEAR ENDED 31 DECEMBER 2020

#### **Achievements and performance, continued**

##### ***Macmillan Home Visiting, Befriending and Complementary Therapies, continued***

Supervision would normally have been given to volunteers every three months on an individual basis, with additional sessions before and after having been allocated a befriender. Group meetings have not taken place for obvious reasons. As with most of CL services, Telephone contacts have been the mainstay during this very difficult year, thus allowing members to have access to staff, and especially the nurses. Volunteers have been deployed to deliver food and collect prescriptions for those members unable to go out because of shielding or other medical reasons.

There are some 150 volunteers working at CL. Their duties range from admin, reception, driving, fundraising and helping in the shop. Some have special training as therapists and are involved in reflexology, massage, gardening, Reiki healing, hypnotherapy, counselling, acupuncture and Alexander technique. As already indicated, most regular volunteer duties have had to be suspended and, regrettably, there have been no induction sessions held during 2020. CL understands the frustration experienced by its volunteers and thanks them for their patience, and hopes to welcome them back when circumstances finally permit.

##### ***Website ([www.cherrylodgecancercare.org.uk](http://www.cherrylodgecancercare.org.uk))***

The CL website is facilitated by webmaster Dan Orchard (Barnet Rotary), Ruth Midgley (Trustee) as web editor and Freddy Kater as volunteer reporter and photographer. The site not only looks attractive and colourful, but is informative of the services on offer and is always kept up-to-date with reports and photographs of the various CL events. Additionally, this year regular information as to what is happening with the various services provided by CL and how to access them is also published.

##### ***Volunteering at CL***

Cherry Lodge recruits volunteers for various roles and there were two induction days this year at Howard House, fewer than in other years due to Fiona's accident and consequent absence from work. Shop volunteers receive introductory talks about CL at their place of work.

The shop has benefited from having young people on two-week work experience placements, as well as those on the Duke of Edinburgh Award Scheme.

CL is able to offer a wide variety of services to its growing number of members, thanks to the dedication and commitment of staff and volunteers.

##### ***Macmillan Outreach Cancer Information Service***

The Outreach Nurse, Kirsty Mabb, continues to make a huge difference to a deprived area of the Borough of Barnet, which is home to many ethnic minorities, asylum seekers and homeless people. In addition she spends time at Howard House, especially when Fiona is away.

## CHERRY LODGE CANCER CARE LIMITED

### TRUSTEES' REPORT, continued FOR THE YEAR ENDED 31 DECEMBER 2020

#### **Achievements and performance, continued**

##### ***Macmillan Outreach Cancer Information Service, continued***

During this year both nurses were equipped with a dedicated work mobile phone so as to allow them to work from home which became more and more necessary. Their information and support services during the pandemic mainly consist of telephone contact but have also involved a 'walk-and-talk' meeting with members whenever this is acceptable. Kirsty has now become an expert on local park geography. CL continues to attract referrals of new members and it is particularly important that these meet in person with whichever nurse first took their call. It has also been possible, on occasion, to meet at the Centre adhering to Covid-secure protocol.

However, during this pandemic it has become necessary to limit the number of people in the Centre at any one time and, to facilitate this, the nurses, their secretary and the Administrator/Events co-ordinator have been manning the Centre in pairs, on alternate days of the week. Kirsty has been unable to make use of the various venues in the Borough for most of the year. Usually she meets with members, carers, social workers and volunteers at these venues but this has not been possible. Despite this, Kirsty has kept in contact with district nurses, GPs and hospital staff by telephone, if and when required. This modified way of working has, fortunately, still proved helpful to members and their carers as they, too, have risen to the occasion and made the appropriate adjustments.

As this has been such an abnormal year, regrettably, statistics for both ethnicity and types of cancer are not available.

##### ***Annual General Meeting***

This year it has not been possible to hold the usual, well attended, AGM when around 40 people would be present. An alternative procedure was adopted whereby the annual report, together with a summary financial statement, were sent to those people who would normally attend. To ensure transparency, people were offered the opportunity to ask questions by email. Only one question was received, relating to Gift Aid. Not holding the usual AGM was a great disappointment as it is an opportunity to incorporate an interesting speaker and to conclude the meeting with light refreshments.

As the year 2021 will herald the 25<sup>th</sup> anniversary of the establishment of the Charity it is hoped that a celebratory AGM can be held.

##### **Financial review**

The trustees report a deficit for the year of £107,142 compared with a deficit of £80,727 in the previous year.

Total income for the year decreased from £342,022 to £234,595, largely due to a £69,558 reduction in income from fundraising events as a result of the pandemic, and a £56,802 reduction in shop income due to the closure of our Barnet shop during the lockdown periods and the permanent closure of the Borehamwood shop in March 2019. Government contributed £31,175 by way of furlough payments to staff who could not be utilised because of the Covid-19 restrictions.

Total expenditure for the year reduced from £444,360 to £350,807.

## CHERRY LODGE CANCER CARE LIMITED

### TRUSTEES' REPORT, continued FOR THE YEAR ENDED 31 DECEMBER 2020

#### **Achievements and performance, continued**

#### **Financial review, continued**

The Charity held bank and cash balances of £223,089 (2019 - £342,370) and readily-realizable investments of £794,099 (2019 - £776,431) at 31 December 2020. Of these amounts, approximately one-half has been designated by the Trustees for specific purposes to secure the present operations of CL for the foreseeable future.

#### **Reserves policy**

CL continues to operate in a competitive market for raising funds whether it is from events, retail outlets or general donations. The Trustees have carefully considered the risk factors with regard to future income generation, and have agreed that the charity should continue to hold £400,000 in reserves to cover a 12 month period of running costs. This ensures that in the event of a reduction in income or an unexpected expense, the charity can protect its much needed services, whilst sourcing alternative funding streams. An additional £156,735 is set aside for the uses detailed in note 9 to the accounts. Trustees have agreed that the most appropriate policy at present is to maintain all such funds in the form of bank deposits and readily realisable investments.

The reserves policy is monitored throughout the year. Trustees are continually reassessing the services and facilities of the charity and looking to its long-term future, both in terms of financial stability and service provision.

#### **The future**

As far back as December 2007 the Department of Health Cancer Reform Strategy stressed that the problem of long-term survival of people with cancer needs to be addressed. CL has always had the policy that "once a member always a member"; in other words, people from diagnosis through and beyond their treatment are and remain welcome. The benefit to the rest of the community is obvious: it is a huge boost for a newly diagnosed person to meet someone who has lived many years following their initial diagnosis and is, to all intents and purposes, leading a normal, active life. CL intends to continue to develop services, both in-house, in members' homes and Community Centres, when Government regulations permit this.

Future expansion will have to be outreach, to avoid both members having to travel too far and overcrowding at the Centre.

No-one can predict when attendance at the Centre and provision of physical therapies can resume, but that remains a firm objective.

This report would be incomplete without a huge acknowledgement of the work undertaken by the staff in what has been an exceptionally stressful year for everyone.

CHERRY LODGE CANCER CARE LIMITED

TRUSTEES' REPORT, continued  
FOR THE YEAR ENDED 31 DECEMBER 2020

**Statement of Trustees' responsibilities**

The Trustees, who are Directors for the purposes of company law, are responsible for preparing the annual 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 financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities Statement of Recommended Practice;
- make judgments 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 financial statements; 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Disclosure of information to auditors**

The Trustees have 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.

Signed on behalf of the Board of Trustees by:



Dr M Clark

Date: ..... 27 / 10 / 2021 .....

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHERRY LODGE CANCER CARE LIMITED**

### **Opinion**

We have audited the financial statements of Cherry Lodge Cancer Care Limited for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, 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 company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, 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 financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine

## **Independent Auditor's Report to the members of Cherry Lodge Cancer Care Limited, continued**

### **Other information, continued**

whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

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

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report.

### **Responsibilities of Trustees**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 10, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of 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 charitable company'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**

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

**Independent Auditor's Report to the members of  
Cherry Lodge Cancer Care Limited, continued**

**Auditor's responsibilities for the audit of the financial statements, continued**

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 provided on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.



**Andrew Geary BSc FCA  
Senior Statutory Auditor**

for and on behalf of:  
Geary Partnership  
Statutory Auditor and Chartered Accountants  
159a Chase Side  
Enfield  
EN2 0PW

Date: 27 October 2021

CHERRY LODGE CANCER CARE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2020 £	Total funds 2019 £
<b>INCOME AND EXPENDITURE</b>						
<b>Income from:</b>						
Donations and legacies	2	45,710	-	15,000	60,710	71,073
Charitable activities	2	84,570	-	3,207	87,777	157,335
Other trading activities	2	47,394	-	-	47,394	104,196
Investments	2	7,539	-	-	7,539	9,418
Other income	2	31,175	-	-	31,175	-
Total income		216,388	-	18,207	234,595	342,022
<b>Expenditure on:</b>						
Raising funds	3	105,206	-	2,681	107,887	161,034
Charitable activities	3	207,026	-	35,894	242,920	283,326
Total expenditure		312,232	-	38,575	350,807	444,360
<b>Net income/(expenditure) before net gains/(losses) on investments</b>		(95,844)	-	(20,368)	(116,212)	(102,338)
Net gains/(losses) on investments	6	9,070	-	-	9,070	21,611
<b>Net income/(expenditure)</b>		(86,774)	-	(20,368)	(107,142)	(80,727)
Transfers between funds	9	(35,333)	-	35,333	-	-
Other recognised gains/(losses)		-	-	-	-	-
<b>Net movement in funds</b>		(122,107)	-	14,965	(107,142)	(80,727)
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward at 1 January 2020		1,113,351	556,735	19,294	1,689,380	1,770,107
<b>Total funds carried forward at 31 December 2020</b>		991,244	556,735	34,259	1,582,238	1,689,380

CHERRY LODGE CANCER CARE LIMITED

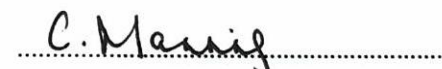
BALANCE SHEET AT 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		574,814		584,048
Investments	6		794,099		776,431
			-----		-----
			1,368,913		1,360,479
<b>Current assets</b>					
Stock		1,000		1,000	
Debtors	7	24,657		21,148	
Cash at bank and in hand		223,089		342,370	
		-----		-----	
			248,746		364,518
<b>Creditors: amounts falling due within one year</b>	8	(35,421)		(35,617)	
		-----		-----	
<b>Net current assets</b>			213,325		328,901
			-----		-----
<b>Total assets less current liabilities</b>			1,582,238		1,689,380
			-----		-----
<b>Net assets</b>			1,582,238		1,689,380
			-----		-----
<b>Funds</b>					
Unrestricted funds:					
General fund	9	787,511		916,805	
Designated funds	9	556,735		556,735	
Revaluation reserve	9	173,232		175,115	
Investment fair value reserve	9	30,501		21,431	
		-----		-----	
			1,547,979		1,670,086
Restricted funds	9		34,259		19,294
			-----		-----
			1,582,238		1,689,380
			-----		-----

Approved by the Board of Trustees on ..... 27/10/2021 ..... and signed on their behalf by:



Dr M Clark  
Trustee



.....  
Mrs C Manning  
Trustee

Company number: 2700192

CHERRY LODGE CANCER CARE LIMITED

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	2019 £
<b>Net cash (used in) operating activities</b>	11	(110,683)	(82,595)
<b>Cash flows from investing activities:</b>			
(Purchase) of investments	6	(8,598)	-
Net cash (used in) investing activities		(8,598)	-
<b>Net (decrease) in cash and cash equivalents</b>		(119,281)	(82,595)
Cash and cash equivalents at beginning of year		342,370	424,965
Cash and cash equivalents at end of year		223,089	342,370
<b>Reconciliation to cash at bank and in hand</b>			
Cash at bank and in hand		223,089	342,370
Cash equivalents		-	-
Cash and cash equivalents		223,089	342,370

## CHERRY LODGE CANCER CARE LIMITED

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1 ACCOUNTING POLICIES

##### a) Basis of preparation of accounts

The accounts have been prepared under the historical cost convention as modified by the revaluation of land and buildings, and in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice' (Charities SORP) 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), and the Companies Act 2006.

##### b) Income

Income is included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants received are accounted for once conditions for receipt have been complied with. Where there are no conditions, grants are accounted for when due.

Legacies are accounted for when the conditions of certainty of receipt, measurement and entitlement have been met.

##### c) Expenditure

Expenditure is accounted for on an accruals basis. Costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Expenditure on raising funds comprises the costs associated with fundraising and the costs of trading activities.

Expenditure on charitable activities comprises all expenditure incurred directly in pursuance of the Charity's charitable objectives.

Governance costs are those costs incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

##### d) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation less accumulated depreciation. Gains or losses arising on revaluation are taken to a revaluation reserve. Depreciation is provided at rates calculated to reduce the value of each asset to its estimated residual value over its expected useful life, as follows:

- Freehold land - not depreciated
- Freehold buildings – 2% straight line
- Motor vehicles – 20% on reducing balance
- Computer equipment – 20% on reducing balance
- Fixtures, fittings and equipment – 20% on reducing balance

**CHERRY LODGE CANCER CARE LIMITED**

**NOTES TO THE ACCOUNTS, continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**1 ACCOUNTING POLICIES, continued**

**e) Investments**

Listed investments are stated at market value at the balance sheet date. Gains or losses on revaluation during the year are reflected through the statement of financial activities and the fair value reserve.

**f) Lease rentals**

Operating lease rentals, where substantially all of the risks and rewards of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**g) Stock**

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**h) Pensions**

The Charity operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the Charity. The annual contributions are charged to the Statement of Financial Activities as they fall due.

**i) Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees. The revaluation reserve is part of unrestricted funds.

Designated funds are set aside out of unrestricted funds by the Trustees for specific purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in note 9 to the accounts.

**j) Taxation**

The Charity is exempt from corporation tax on its charitable activities.

CHERRY LODGE CANCER CARE LIMITED

NOTES TO THE ACCOUNTS, continued  
FOR THE YEAR ENDED 31 DECEMBER 2020

2 INCOME

	Unrestricted Funds £	Designated funds £	Restricted funds £	Total 2020 £	Total 2019 £
<b>Donations and legacies</b>					
Donations	34,163	-	15,000	49,163	41,443
Legacies	-	-	-	-	6,000
Gift Aid tax rebate	11,547	-	-	11,547	23,630
	-----	-----	-----	-----	-----
	45,710	-	15,000	60,710	71,073
	-----	-----	-----	-----	-----
<b>Charitable activities</b>					
Fundraising events	84,570	-	3,207	87,777	157,335
	-----	-----	-----	-----	-----
<b>Other trading activities</b>					
Shop income and merchandising	47,394	-	-	47,394	104,196
	-----	-----	-----	-----	-----
<b>Investments</b>					
Interest and dividends receivable	7,539	-	-	7,539	9,418
	-----	-----	-----	-----	-----
<b>Other income</b>					
JRS furlough payments	31,175	-	-	31,175	-
	-----	-----	-----	-----	-----

3 EXPENDITURE

	Unrestricted Funds £	Designated funds £	Restricted funds £	Total 2020 £	Total 2019 £
<b>Raising funds</b>					
Costs of fundraising	34,556	-	-	34,556	57,841
Shop costs	70,650	-	2,681	73,331	103,193
	-----	-----	-----	-----	-----
	105,206	-	2,681	107,887	161,034
	-----	-----	-----	-----	-----
<b>Charitable activities</b>					
Home visits and outreach	42,372	-	35,859	78,231	82,058
Information and support	45,817	-	-	45,817	54,340
Therapies and patient care	106,603	-	35	106,638	134,362
Governance costs (including auditor's remuneration £3,000 (2019 - £3,000))	12,234	-	-	12,234	12,566
	-----	-----	-----	-----	-----
	207,026	-	35,894	242,920	283,326
	-----	-----	-----	-----	-----

CHERRY LODGE CANCER CARE LIMITED

NOTES TO THE ACCOUNTS, continued  
FOR THE YEAR ENDED 31 DECEMBER 2020

3 EXPENDITURE, continued

Included in expenditure above are support costs analysed as follows:

	Staff Costs £	Property running £	Office costs £	Gover- nance £	Other £	Total 2020 £	Total 2019 £
Raising funds	66,709	32,221	-	-	2,959	101,889	130,622
Charitable activities	14,206	41,223	27,594	3,000	10,665	96,688	115,786
	-----	-----	-----	-----	-----	-----	-----
	80,915	73,444	27,594	3,000	13,624	198,577	246,408
	-----	-----	-----	-----	-----	-----	-----

4 STAFF AND TRUSTEES

	2020 £	2019 £
<b>Staff costs:</b>		
Wages and salaries	197,208	202,491
Social security costs	12,726	14,255
Pension costs	8,576	8,877
	-----	-----
	218,510	225,623
	-----	-----

The average number of employees during the year was 9 (2019 – 9).

There were no employees whose annual remuneration was £60,000 or more (2019 – none).

None of the Trustees, or any persons connected with them, received any remuneration during the year (2019 - £nil). There were no Trustees' expenses paid for the year (2019 - £nil).

5 TANGIBLE FIXED ASSETS

	Land and buildings £	Computer equipment £	Motor vehicles £	Fixt.,fittings & & equipment £	Total £
<b>Cost/valuation</b>					
At 1 January 2020 and 31 December 2020	645,208	31,468	7,779	10,524	694,979
	-----	-----	-----	-----	-----
<b>Depreciation</b>					
At 1 January 2020	67,812	28,404	4,592	10,123	110,931
Charge for the year	7,904	613	637	80	9,234
	-----	-----	-----	-----	-----
At 31 December 2020	75,716	29,017	5,229	10,203	120,165
	-----	-----	-----	-----	-----
<b>Net book value</b>					
At 31 December 2020	569,492	2,451	2,550	321	574,814
	-----	-----	-----	-----	-----
At 31 December 2019	577,396	3,064	3,187	401	584,048
	-----	-----	-----	-----	-----

**CHERRY LODGE CANCER CARE LIMITED**

**NOTES TO THE ACCOUNTS, continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**5 TANGIBLE FIXED ASSETS, continued**

Land and buildings includes land valued at £250,000 which is not depreciated.

The Charity's freehold premises at 23 Union Street, Barnet were valued on an open market basis at £500,000 by the Bowen Partnership, a firm of independent chartered surveyors, in 2013. The historical cost of land and buildings at 31 December 2020 was £456,912 (2019 - £456,912). The land and buildings depreciation charge for the year on a historical cost basis would be £6,021 (2019 - £6,021), and the net book value of land and buildings at 31 December 2020 on a historical cost basis would be £396,260 (2019 - £402,281).

**6 INVESTMENTS**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Listed investments:</b>		
Market value at beginning of year	776,431	754,820
Dividends and interest added	8,598	-
Net gain on revaluation at year-end	9,070	21,611
	-----	-----
Market value at end of year	794,099	776,431
	-----	-----
Historical cost at end of year	763,598	755,000
	-----	-----

**7 DEBTORS**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	6,647	2,039
Other debtors	18,010	19,109
	-----	-----
	24,657	21,148
	-----	-----

**8 CREDITORS: Amounts falling due within one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Accruals and other creditors	35,421	35,617
	-----	-----

CHERRY LODGE CANCER CARE LIMITED

NOTES TO THE ACCOUNTS, continued  
FOR THE YEAR ENDED 31 DECEMBER 2020

9 STATEMENT OF FUNDS

	Brought Forward £	Incoming resources £	Resources expended £	Transfers in/(out) £	Carried forward £
<b>Unrestricted funds</b>					
<i>General fund</i>	916,805	216,388	(312,232)	(33,450)	787,511
<i>Revaluation reserve</i>	175,115	-	-	(1,883)	173,232
<i>Fair value reserve</i>	21,431	9,070	-	-	30,501
<b>Designated funds:</b>					
Refurbishment Fund	22,110	-	-	-	22,110
Office Space	30,000	-	-	-	30,000
Shop Upgrade	15,000	-	-	-	15,000
Outreach	40,000	-	-	-	40,000
Recruitment	10,000	-	-	-	10,000
Development of Fundraising	25,000	-	-	-	25,000
Marketing and Advertising	5,000	-	-	-	5,000
Meeting of annual costs	400,000	-	-	-	400,000
Sunflower Group	9,625	-	-	-	9,625
	556,735	-	-	-	556,735

The funds of the Charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

Refurbishment Fund – for the refurbishment of the Charity’s premises at Howard House, 23 Union Street, Barnet. The Trustees have acknowledged that the Charity’s premises are in need of upgrading to ensure the environment for members and staff remains at a high standard.

Office Space – Despite the refurbishment of Howard House, it has been agreed that additional office space is still required. This level of funding should meet all expenses this is likely to entail, including any possible refurbishment.

Shop Upgrade – This expenditure will enable the Charity’s retail outlet to meet the ever growing competition and the shop provides the highest standards for its shop staff, volunteers and customers.

Outreach - £40,000 has been designated to fund the possible expansion of our outreach programme as well as the recruitment of an additional cancer information nurse.

Recruitment – Staff capacity will be regularly monitored and this account will meet any recruitment expenses for both current posts and additional new appointments.

CHERRY LODGE CANCER CARE LIMITED

NOTES TO THE ACCOUNTS, continued  
FOR THE YEAR ENDED 31 DECEMBER 2020

9 STATEMENT OF FUNDS, continued

Development of Fundraising – A root and branch review of all aspects of fundraising is to be undertaken to assist in the Charity obtaining long-term financial stability. This fund will enable Trustees to meet the costs of appointing a consultant to support them throughout the review period.

Marketing and Advertising – to enable the marketing of not only the Charity, but our events and shops, to be done to the highest standard. The fund will also cover any possible changes to our website and newsletter.

Meeting of annual costs – When considering all the risk factors, Trustees have agreed the Charity should hold £400,000 in reserves to cover a 12 month period of running costs. This will ensure that in the event of a reduction in income or an unexpected expense, the Charity can protect its much needed services, whilst sourcing alternative funding streams.

Sunflower Group – funds set aside for a satellite cancer support group operating in Burnt Oak.

	Brought Forward £	Incoming resources £	Resources expended £	Transfers in/(out) £	Carried forward £
<b>Restricted funds</b>					
Summer Soulstice	-	3,207	(38,540)	35,333	-
Visual Healing and Sound Therapies	5,000	-	-	-	5,000
Girlies Raising Hope	11,422	-	(35)	-	11,387
Lloyds Exercise Classes	2,872	-	-	-	2,872
Outreach	-	15,000	-	-	15,000
	19,294	18,207	(38,575)	35,333	34,259

The funds of the Charity include the following restricted funds comprising unexpended balances of donations and grants held on trust for specific purposes:

Summer Soulstice – a fund made by the annual Summer Soulstice event to sponsor the Charity’s van and to contribute to the salary of an Outreach Nurse.

Visual Healing and Sound Therapies – a fund for the introduction of visual and sound therapies to benefit the Charity members.

Girlies Raising Hope – a fund for the acquisition and preparation of body product packs as a welcome gift to members undertaking therapies. These packs are tailored to the treatment being undertaken by each member.

Lloyds Exercise Classes – a fund for the setting up of exercise classes for the Charity members.

Outreach – a fund for the expansion of our outreach programme.

CHERRY LODGE CANCER CARE LIMITED

NOTES TO THE ACCOUNTS, continued  
FOR THE YEAR ENDED 31 DECEMBER 2020

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General fund £	Designated funds £	Restricted funds £	Revaluation reserve £	Fair value reserve £	Total funds £
Tangible fixed assets	401,582	-	-	173,232	-	574,814
Investments	206,863	556,735	-	-	30,501	794,099
Current assets	214,487	-	34,259	-	-	248,746
Creditors due within one year	(35,421)	-	-	-	-	(35,421)
	-----	-----	-----	-----	-----	-----
	787,511	556,735	34,259	173,232	30,501	1,582,238
	-----	-----	-----	-----	-----	-----

11 RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net income/(expenditure) as shown on the Statement of Financial Activities	(107,142)	(80,727)
Adjustments for:		
Depreciation	9,234	9,566
Net (gains)/losses on investments	(9,070)	(21,611)
(increase)/decrease in debtors	(3,509)	9,854
Increase/(decrease) in creditors	(196)	323
	-----	-----
Net cash generated by/(used in) operating activities	(110,683)	(82,595)
	-----	-----

12 COMMITMENTS UNDER OPERATING LEASES

At the balance sheet date, the Charity had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2020 £	2019 £
Expiry date:		
Between two and five years	24,000	65,976
	-----	-----

13 AUDITORS' ETHICAL STANDARDS

In common with many charities of our size and nature, we use our auditors to assist with the preparation of the accounts, as allowed under the APB Ethical Standard 'Provisions Available for Audits of Small Entities'.