

**CHERRY LODGE CANCER CARE LIMITED**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Registered Charity number**

**1011629**

**Company number**

**2700192**

**CHERRY LODGE CANCER CARE LIMITED**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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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 4HY

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

**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 2022**

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 2022.

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 (1 January 2019).

#### **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.

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  
Graeme Gibson (Assistant Hon. Treasurer)  
Carol McCalla (appointed 14 March 2023)  
Carole Manning (Hon. Treasurer)  
Ruth Midgley (Web editor)  
Amanda Summers \*  
Grant Whitaker (Newsletter editor)

## CHERRY LODGE CANCER CARE LIMITED

### TRUSTEES' REPORT, continued FOR THE YEAR ENDED 31 DECEMBER 2022

#### Structure, governance and management, continued

\* Amanda sadly died on 13 April 2022. She is greatly missed. During her time as a Trustee she was very helpful in the running of the CL charity shop as she had wide personal retail experience.

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 Administrator and Fundraising Events Coordinator)  
Yvonne Shield (Macmillan Home Visiting and Volunteer Coordinator)  
Lorraine Takaira (Cancer Information 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.

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. 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. The 'cost of living crisis' has added extra difficulties in that increasing numbers of people experience unavoidable financial hardship. During the year 2022 members were seen by appointment, although if anyone came in off the street and in distress they were seen by a member of staff.

## CHERRY LODGE CANCER CARE LIMITED

### TRUSTEES' REPORT, continued FOR THE YEAR ENDED 31 DECEMBER 2022

#### Objectives and activities

Last year Cherry Lodge Cancer Care's (CL) services had to be modified due to government restrictions as a result of the Covid-19 pandemic. Staff, volunteers and therapists worked really hard and were most innovative in providing information and support by telephone to members and their carers during this extraordinarily difficult year. Over the course of 2022 CL's services gradually moved towards a more normal way of working. Some of last year's ideas have been incorporated into the Service, especially the nursing input, such as the 'Walk and Talk' and members given the option of choosing an initial telephone assessment, rather than having to come to the Centre for a face-to-face meeting. Due to the various delays in diagnosis and treatments some members are really quite unwell by the time of their first contact with CL and welcome the fact that they do not always need to travel to obtain support and information.

This year, as routine medical treatments and test results 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, met early in the year on the second Monday of each month via Zoom and has gradually reverted to face-to-face.

The Charity tries to help 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 very distressing that members have to wait much longer for test results and sometimes even have to receive 'bad news' over the telephone. CL has been able to provide therapies for individuals by appointment, but groups, originally on Zoom, have moved out of the Centre to different venues, so as not to overcrowd the Centre at any one time.

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. A total of 467 members availed themselves of the afore-mentioned services. 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.

All staff, therapists and members were advised to take a lateral flow test before attending the Centre and, while there, need to use hand sanitiser, wear a face mask and observe social distancing. Any equipment used, including chairs and door handles, needed to be wiped between appointments and windows opened during sessions. Over the course of the year the need for tests, masks, etc. have gradually declined. Face-to-face counselling without a mask was clearly the preferable option for many people.

## CHERRY LODGE CANCER CARE LIMITED

### TRUSTEES' REPORT, continued FOR THE YEAR ENDED 31 DECEMBER 2022

#### **Objectives and activities, continued**

##### ***Groups***

These provide 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. Groups were conducted on Zoom, but this has gradually been relaxed. Seated Yoga and Pilates continue to be especially important as forms of exercise.

MOVE4YOU is a physical activity programme for people with cancer, aged 18 and over. This was provided by the Tottenham Hotspur Foundation, in partnership with MacMillan Cancer Support and The Big Lottery Fund. From September 2022 this exercise programme has been available at CL.

The CL Drop Ins were modified to take place away from the Centre. The Tuesday morning one is now held at the Open Door Centre, St Albans Road, Barnet, EN5 4LA, from 10.15-11.45 am. This group is member-led but either Yvonne (CL Home Visitor coordinator) or Fiona (CL Cancer Information Nurse) always visit and accompany and introduce any new members. The free parking is a bonus. Unfortunately, the Thursday evening drop in is still not taking place. The members' sense of humour is undiminished and they now refer to themselves as 'the drop outs'.

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 were adapted for Zoom but gradually reverted to normal. The members are very adaptable and when the Nurse Facilitator is absent, for whatever reason, these groups are more than capable of meeting together without a leader.

The Mindfulness course, normally held at St Mark's Church Hall, Barnet, was also conducted via Zoom, but is now back to face-to-face. 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.

##### ***Fundraising***

There is a strong and local community following associated with the CL charity shop and it is normally an additional outlet for information leaflets and event flyers, thereby reaching a wider audience.

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.

CL has been able to stage some events, such as the Pink Barrow in October, and The Lights of Love when the Bandstand is lit up from early December to January, as well as the much-loved Christmas Fair at St James' Church.

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).

## CHERRY LODGE CANCER CARE LIMITED

### TRUSTEES' REPORT, continued FOR THE YEAR ENDED 31 DECEMBER 2022

#### **Achievements and performance**

##### ***Macmillan Home Visiting, Befriending, Complementary Therapies & Volunteering***

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. Home Visiting was one of the first elements of CL to get back to normal as this service is very much about helping people who feel isolated as a result of illness or disability.

Supervision was given to volunteers every three months on an individual basis, with additional sessions before and after having been allocated a befriender. Volunteers have been deployed to deliver food and collect prescriptions for those members unable to go out because of disability or other medical reasons.

There are some 116 volunteers working at CL. During the course of the pandemic some volunteers left for a variety of reasons so the current number is considerably less than the original total of 150. 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. During the course of the year 2022 the volunteer coordinator, Yvonne, managed to run several induction sessions for new volunteers who were especially required for the CL shop.

In 2022 there were 467 episodes of counselling, 282 reflexology and head and neck massage appointments. The Pilates class was attended by a total of 102 people. Medical acupuncture was administered to 736 people and the total of new members this year was 202. Some members may only partake of one telephone call or one single visit but once a member always a member, so they stay on the members' data base unless CL is advised of a person's demise or they wish to be removed from the database. In addition to the above CL managed to conduct four Mindfulness courses of 6-weeks duration, involving a total of 32 people.

##### ***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 was also published.

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

The Outreach Nurse, Kirsty Mabb, made a huge difference to a deprived area of the Borough of Barnet, which is home to many ethnic minorities, asylum seekers and homeless people. However, the Outreach service only re-started in September due to limited availability of venues. Therefore, Kirsty has this year spent much more time in Howard House. During the year a total of 584 people were seen and 210 received acupuncture.

## CHERRY LODGE CANCER CARE LIMITED

### TRUSTEES' REPORT, continued FOR THE YEAR ENDED 31 DECEMBER 2022

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

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

In order to follow Government guidance, both nurses were equipped with a dedicated work mobile phone so as to allow them to work from home which had become increasingly necessary. The information and support services during the pandemic mainly consisted of telephone contact but have also involved an innovative 'walk-and-talk' meeting with members whenever this was physically possible and 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.

However, during this pandemic it became necessary to limit the number of people in the Centre at any one time and, to facilitate this, the Nurses, their Secretary, the Volunteer Coordinator and the Administrator/Events co-ordinator had been manning the Centre, in pairs, on alternate days of the week. Usually Kirsty meets with members, carers, social workers and volunteers at various outside venues, but this was unable to happen until September when a fairly full service was resumed. Despite this Kirsty has kept in contact with district nurses, GP's 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**

Again 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. 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. In May 2022 CL had been established for 26 years.

#### **Financial review**

The trustees are pleased to report net income for the year of £445,887 compared with a deficit of £8,839 in the previous year.

Total income for the year increased from £286,944 to £906,310, largely due to some very generous legacies received, and the resumption of support from our regular donor Summer Soulstice. Legacies received in the year amounted to £591,338.

Total expenditure for the year increased from £318,954 to £377,797 as activities were resumed following the lifting of the Covid restrictions.

The Charity held bank and cash balances of £880,784 (2021 - £332,249) and readily-realizable investments of £604,644 (2021 - £687,270) at 31 December 2022. Of these amounts, approximately one-third has been designated by the Trustees for specific purposes to secure the present operations of CL for the foreseeable future.

## CHERRY LODGE CANCER CARE LIMITED

### TRUSTEES' REPORT, continued FOR THE YEAR ENDED 31 DECEMBER 2022

#### **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. Any future Service development will probably involve the Outreach element as this enables members to be taken care of without having to travel too far.

#### **Thanks**

This report would be incomplete without a huge acknowledgement of the work undertaken by the staff, therapists and volunteers, in what was a difficult year for everyone concerned.

**CHERRY LODGE CANCER CARE LIMITED**

**TRUSTEES' REPORT, continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**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: 31 October 2023

## **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 2022 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 2022 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**

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 charitable company'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 Trustees' Report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the Trustees' Report. 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. 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

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

**Other information, continued**

or apparent material misstatements, we are required to determine whether there is 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.

**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 the 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 directors' 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 9, the Trustees (who are also the directors of the charitable company for the purposes 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 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed in the following paragraph.

Procedures capable of detecting irregularities performed during our audit included:

- tests to ensure all bank transactions have been accounted for and bank balances reconciled;
- examination of donor correspondence, website descriptions of fund-raising events and initiatives, shop till records and returns, gift aid records, and investment managers' statements, to ensure that income is fully recorded;
- verification of legitimacy of expenditure by reference to invoices, statements, payroll records and correspondence;
- examination of title records to ensure assets have not been misappropriated;
- tests of analysis to satisfy ourselves that ledger balances are reasonable and in line with expectations.

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 is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for](http://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for). This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinion we have formed.

**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: 31 October 2023

CHERRY LODGE CANCER CARE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
<b>INCOME AND EXPENDITURE</b>						
<b>Income from:</b>						
Donations and legacies	2	619,242	-	50,000	669,242	91,113
Charitable activities	2	93,013	-	50,000	143,013	103,983
Other trading activities	2	93,484	-	-	93,484	62,463
Investments	2	571	-	-	571	27
Other income	2	-	-	-	-	29,358
Total income		806,310	-	100,000	906,310	286,944
<b>Expenditure on:</b>						
Raising funds	3	130,186	-	3,235	133,421	108,679
Charitable activities	3	202,358	-	42,018	244,376	210,275
Total expenditure		332,544	-	45,253	377,797	318,954
<b>Net income/(expenditure) before net gains/(losses) on investments</b>		473,766	-	54,747	528,513	(32,010)
Net gains/(losses) on investments	6	(82,626)	-	-	(82,626)	23,171
<b>Net income/(expenditure)</b>		391,140	-	54,747	445,887	(8,839)
Transfers between funds	9	-	-	-	-	-
<b>Other recognised gains/(losses)</b>						
Gains on revaluation of fixed assets	5	-	-	-	-	430,508
<b>Net movement in funds</b>		391,140	-	54,747	445,887	421,669
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward at 1 January 2022		1,412,913	556,735	34,259	2,003,907	1,582,238
<b>Total funds carried forward at 31 December 2022</b>		1,804,053	556,735	89,006	2,449,794	2,003,907

CHERRY LODGE CANCER CARE LIMITED

BALANCE SHEET AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		991,407		1,004,258
Investments	6		604,644		687,270
			-----		-----
			1,596,051		1,691,528
<b>Current assets</b>					
Stock		1,000		1,000	
Debtors	7	13,700		14,685	
Cash at bank and in hand		880,784		332,249	
		-----		-----	
		895,484		347,934	
<b>Creditors: amounts falling due within one year</b>	8	(41,741)		(35,555)	
		-----		-----	
<b>Net current assets</b>			853,743		312,379
			-----		-----
<b>Total assets less current liabilities</b>			2,449,794		2,003,907
			-----		-----
<b>Net assets</b>			2,449,794		2,003,907
			-----		-----
<b>Funds</b>					
Unrestricted funds:					
General fund	9	1,229,225		749,480	
Designated funds	9	556,735		556,735	
Revaluation reserve	9	603,782		609,761	
Investment fair value reserve	9	(28,954)		53,672	
		-----		-----	
			2,360,788		1,969,648
Restricted funds	9		89,006		34,259
			-----		-----
			2,449,794		2,003,907
			-----		-----

Approved by the Board of Trustees on 31 October 2023 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 2022**

	Notes	2022 £	2021 £
<b>Net cash generated by/(used in) operating activities</b>	11	548,535	(20,840)
		-----	-----
<b>Cash flows from investing activities:</b>			
Proceeds of investments	6	-	130,000
		-----	-----
Net cash generated from investing activities		-	130,000
		-----	-----
<b>Net increase in cash and cash equivalents</b>		548,535	109,160
Cash and cash equivalents at beginning of year		332,249	223,089
		-----	-----
Cash and cash equivalents at end of year		880,784	332,249
		-----	-----
<b>Reconciliation to cash at bank and in hand</b>			
Cash at bank and in hand		880,784	332,249
Cash equivalents		-	-
		-----	-----
Cash and cash equivalents		880,784	332,249
		-----	-----

## CHERRY LODGE CANCER CARE LIMITED

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### 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 investments, 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, its receipt is probable, 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 probability 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 in respect of 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 2022**

**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) Stock**

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

**g) Financial instruments**

A financial asset or a financial liability is recognised only when the Charity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, when it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

**h) 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.

**i) 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.

**j) 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.

**k) 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 2022

2 INCOME

	Unrestricted Funds £	Designated funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>Donations and legacies</b>					
Donations	46,745	-	-	46,745	31,047
Legacies	541,338	-	50,000	591,338	40,029
Gift Aid tax rebate	31,159	-	-	31,159	20,037
	-----	-----	-----	-----	-----
	619,242	-	50,000	669,242	91,113
	-----	-----	-----	-----	-----
<b>Charitable activities</b>					
Fundraising events	93,013	-	50,000	143,013	103,983
	-----	-----	-----	-----	-----
<b>Other trading activities</b>					
Shop income and merchandising	93,484	-	-	93,484	62,463
	-----	-----	-----	-----	-----
<b>Investments</b>					
Interest and dividends receivable	571	-	-	571	27
	-----	-----	-----	-----	-----
<b>Other income</b>					
JRS furlough payments	-	-	-	-	29,358
	-----	-----	-----	-----	-----

3 EXPENDITURE

	Unrestricted Funds £	Designated funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>Raising funds</b>					
Costs of fundraising	50,557	-	-	50,557	48,869
Shop costs	79,629	-	3,235	82,864	59,810
	-----	-----	-----	-----	-----
	130,186	-	3,235	133,421	108,679
	-----	-----	-----	-----	-----
<b>Charitable activities</b>					
Home visits and outreach	46,669	-	42,018	88,687	75,966
Information and support	40,902	-	-	40,902	34,720
Therapies and patient care	111,487	-	-	111,487	95,345
Governance costs (including auditor's remuneration £3,300 (2021 - £3,180))	3,300	-	-	3,300	4,244
	-----	-----	-----	-----	-----
	202,358	-	42,018	244,376	210,275
	-----	-----	-----	-----	-----

Non-audit fees paid to the auditor for other professional services provided amounted to £1,507 (2021 - £1,880)

CHERRY LODGE CANCER CARE LIMITED

NOTES TO THE ACCOUNTS, continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

3 EXPENDITURE, continued

Included in expenditure above are support costs analysed as follows:

	Staff Costs £	Property running £	Office costs £	Gover- nance £	Other £	Total 2022 £	Total 2021 £
Raising funds	74,037	35,811	-	-	19,894	129,742	99,233
Charitable activities	15,331	13,271	20,147	3,300	11,660	63,709	63,955
	-----	-----	-----	-----	-----	-----	-----
	89,368	49,082	20,147	3,300	31,554	193,451	163,188
	-----	-----	-----	-----	-----	-----	-----

4 STAFF AND TRUSTEES

	2022 £	2021 £
<b>Staff costs:</b>		
Wages and salaries	212,599	198,990
Social security costs	14,346	12,866
Pension costs	9,874	9,041
	-----	-----
	236,819	220,897
	-----	-----

The average number of employees during the year was 9 (2021 – 9).

There were no employees whose annual remuneration was £60,000 or more (2021 – none).

None of the Trustees, or any persons connected with them, received any remuneration during the year (2021 - £nil). There were no Trustees' expenses paid for the year (2021 - £nil).

5 TANGIBLE FIXED ASSETS

	Land and buildings £	Computer equipment £	Motor vehicles £	Fixt.,fittings & & equipment £	Total £
<b>Cost/valuation</b>					
At 1 January 2022 and 31 December 2022	1,000,000	31,468	7,779	10,524	1,049,771
	-----	-----	-----	-----	-----
<b>Depreciation</b>					
At 1 January 2022	-	29,507	5,739	10,267	45,513
Charge for the year	12,000	392	408	51	12,851
	-----	-----	-----	-----	-----
At 31 December 2022	12,000	29,899	6,147	10,318	58,364
	-----	-----	-----	-----	-----
<b>Net book value</b>					
At 31 December 2022	988,000	1,569	1,632	206	991,407
	-----	-----	-----	-----	-----
At 31 December 2021	1,000,000	1,961	2,040	257	1,004,258
	-----	-----	-----	-----	-----

**CHERRY LODGE CANCER CARE LIMITED**

**NOTES TO THE ACCOUNTS, continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**5 TANGIBLE FIXED ASSETS, continued**

The Charity's freehold premises at 23 Union Street, Barnet were revalued by the Trustees at £1,000,000 at 31 December 2021. The net surplus of £430,508 on revaluation was taken to the revaluation reserve. The premises were last valued professionally 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 2022 was £456,912 (2021 - £456,912). The land and buildings depreciation charge for the year on a historical cost basis would be £6,021 (2021 - £6,021), and the net book value of land and buildings at 31 December 2022 on a historical cost basis would be £450,891 (2021 - £456,912).

Land and buildings includes land valued at £500,000 (2021 – £500,000) which is not depreciated.

**6 INVESTMENTS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Listed investments and deposits:</b>		
Market value at beginning of year	687,270	794,099
Released to cash at bank (current assets)	-	(130,000)
Net (loss)/gain on revaluation at year-end	(82,626)	23,171
	-----	-----
Market value at end of year	604,644	687,270
	-----	-----
Historical cost at end of year	633,598	633,598
	-----	-----

**7 DEBTORS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	2,846	2,798
Other debtors	10,854	11,887
	-----	-----
	13,700	14,685
	-----	-----

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals and other creditors	41,741	35,555
	-----	-----

CHERRY LODGE CANCER CARE LIMITED

NOTES TO THE ACCOUNTS, continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

9 STATEMENT OF FUNDS

	Brought Forward £	Incoming resources £	Resources expended £	Transfers in/(out) £	Carried forward £
<b><u>Unrestricted funds</u></b>					
<i>General fund</i>	749,480	806,310	(332,544)	5,979	1,229,225
<i>Revaluation reserve</i>	609,761	-	-	(5,979)	603,782
<i>Fair value reserve</i>	53,672	-	(82,626)	-	(28,954)
<b><i>Designated funds:</i></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.

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.

CHERRY LODGE CANCER CARE LIMITED

NOTES TO THE ACCOUNTS, continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

9 STATEMENT OF FUNDS, continued

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	-	50,000	(45,253)	-	4,747
Visual Healing and Sound Therapies	5,000	-	-	-	5,000
Girlies Raising Hope	11,387	-	-	-	11,387
Lloyds Exercise Classes	2,872	-	-	-	2,872
Outreach	15,000	-	-	-	15,000
Edith Senett legacy	-	50,000	-	-	50,000
	-----	-----	-----	-----	-----
	34,259	100,000	(45,253)	-	89,006
	-----	-----	-----	-----	-----

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.

Edith Senett Legacy – a fund to contribute toward the salaries of three staff members.

**CHERRY LODGE CANCER CARE LIMITED**

**NOTES TO THE ACCOUNTS, continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**10 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General fund £	Designated funds £	Restricted funds £	Revaluation reserve £	Fair value reserve £	Total funds £
Tangible fixed assets	387,625	-	-	603,782	-	991,407
Investments	76,863	556,735	-	-	(28,954)	604,644
Current assets	806,478	-	89,006	-	-	895,484
Creditors due within one year	(41,741)	-	-	-	-	(41,741)
	-----	-----	-----	-----	-----	-----
	1,229,225	556,735	89,006	603,782	(28,954)	2,449,794
	-----	-----	-----	-----	-----	-----

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

	2022 £	2021 £
Net income/(expenditure) as shown on the Statement of Financial Activities	445,887	(8,839)
Adjustments for:		
Depreciation	12,851	1,064
Net (gains)/losses on investments	82,626	(23,171)
Decrease in debtors	985	9,972
Increase in creditors	6,186	134
	-----	-----
Net cash generated by/(used in) operating activities	548,535	(20,840)
	-----	-----

**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	
	2022 £	2021 £
Expiry date:		
Within one year	24,000	-
Between one and two years	-	24,000
	-----	-----

**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 FRC Ethical Standard 'Provisions Available for Audits of Small Entities'.