

# Charity Commission

**CANCER SUPPORT YORKSHIRE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

Company Registration No. 02179048 (England and Wales)  
Charity Registration No. 519429

# CANCER SUPPORT YORKSHIRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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| <b>Trustees</b>                        | P Webley<br>S M Spence<br>Mr R Ryan<br>S Kauser  | (Appointed 18 October 2022)<br>(Appointed 26 July 2023)                                  |
| <b>Principal staff</b>                 | Sarah Wood<br>Carol Dovener<br>Yvonne Williams<br>Luke Williams  | Executive Director<br>Finance Manager<br>Clinical Therapeutic Manager<br>Deputy Director |
| <b>Patrons</b>                         | Sir James F Hill O.B.E.<br>Mr Roger Rand<br>Ms Geraldine Howley<br>Mr Andrew Wellock<br>Ms Fatima Patel<br>Bishop Toby Haworth<br>Mohammed Ajeeb |  |
| <b>Charity number</b>                  | 519429   |  |
| <b>Company number</b>                  | 02179048   |  |
| <b>Registered and principal office</b> | Daisy House Farm<br>44 Smith Lane<br>Bradford<br>BD9 6DA   |  |
| <b>Auditor</b>                         | Azets Audit Services<br>Carlton House<br>Grammar School Street<br>Bradford<br>BD1 4NS  |  |
| <b>Bankers</b>                         | HSBC Bank Plc<br>Po Box 45<br>47 Market Street<br>Bradford<br>BD1 1LW  |  |

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# CANCER SUPPORT YORKSHIRE

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# CANCER SUPPORT YORKSHIRE

## CHAIR'S STATEMENT

### FOR THE YEAR ENDED 31 MARCH 2023

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This has not been the better year for Cancer Support Yorkshire that the Board wanted. The Covid-19 pandemic still had an impact both on the delivery of our services to clients and on our fundraising efforts but slowly there are signs of improvement. The Preloved Shop in Skipton has performed well, and eBay sales have been growing. Our Centre in Bradford has fully reopened after the pandemic but the Skipton Centre has still not opened fully. We are hoping to appoint a Centre Coordinator shortly to enable the gradual reopening.

However, our financial position remains on a knife edge. Fundraising was weaker than last year and we are hit by high inflation. We made a small loss of £21,221 last year so our free reserves dropped by £1,504. We have not been able to fund a pay rise for our staff and so our staff turnover is increasing.

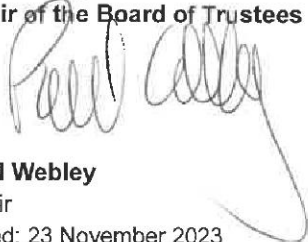
I would like to thank all staff for maintaining services to our clients in these difficult times and keeping our head above water. Our Executive Director, Sarah Wood, has worked tirelessly throughout the year and all our staff have worked hard in a difficult and competitive area.

My gratitude goes to our volunteers, many of whom have not been able to support the Charity as they would like because of the lasting impact of the pandemic. I hope they can be more involved in the coming year and I am sure they would want to too.

I would also like to thank my fellow Trustees for their support in coping with difficult times. We have recruited Trustees with fundraising and social media experience and this has led to a much more focussed attention on these areas.

Last but not least, I am grateful for the continuing support from both the Bradford and Craven Clinical Commissioning Group and Bradford Council. Both organisations have done their best to provide additional funding. Thanks also to the West Yorkshire & Harrogate Cancer Alliance and Macmillan Cancer Support for their funding of our acclaimed Next Steps service.

Paul Webley  
**Chair of the Board of Trustees**



**Paul Webley**  
Chair  
Dated: 23 November 2023

# CANCER SUPPORT YORKSHIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

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The Trustees, who are also Directors for the purposes of company law, are pleased to present their annual report together with the financial statements of the charity for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

The Charity objectives and principal activities are:

- Non Medical support for people suffering from all forms of cancer , their carers' and families.
- The provision of services aimed at supporting the best possible quality of life for people affected by cancer through practical, social and emotional support.
- Support to those bereaved by cancer.
- Collaborative working with other organisations both voluntary and statutory involved in the relief of suffering caused by cancer.

#### **The strategy employed to assist the Charity meet these objectives continues to be:**

- To provide a range of services which are delivered to relevant quality standards and address the potential problems related to cancer.
- To working in partnership with other agencies to ensure the widest range of services that best matches the needs of the client group are available and accessible.

#### **Who Uses and Benefits form our Services**

Our services are available to anyone affected by cancer in our area including those with a cancer diagnosis, carers, family members and friends and for those who have been bereaved. Bradford District and Craven District form our core area of delivery.

Cancer Support Yorkshire will develop support in the wider area if opportunities present themselves.

#### **Public Benefit**

The Trustee Board has referred to the guidance contained in the Charity Commission's general guidance on public welfare when reviewing the Charity's aims and objectives and in planning future activities.

#### **Achievements and performance**

##### **Operational Activities**

This year the Bradford Centre has reopened and us slowly returning to normal. Our Skipton Centre has opened for a day or two each week and we are planning to recruit a Centre Coordinator.

##### **Information**

We continue to provide information and one to one supportive listening. Increasingly our non-medical support services are being integrated into NHS Cancer pathways and our leaflet is given to every diagnosed cancer patient in the district at the time of diagnosis at BTHFT and ANHSFT.

# CANCER SUPPORT YORKSHIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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### Services

In the year we received 2600 new referrals

We offer support in 3 key areas:

**Welfare advice:** The Welfare Advice Service has operated by phone and online activity throughout the year because finances are a key priority for people affected by cancer and the Welfare Advice team are often the first support people need. Our advisers have a wealth of experience in providing a service which guides and helps individuals through the Welfare Benefits system seeking to ensure that they gain the benefits they are entitled to and need. Additionally, we deliver Money Advice Service enabling and supporting clients to gain access to their pensions, insurance and bereavement benefits where appropriate.

In the year we have:

- Worked in partnership with other advice agencies to ensure clients with complex needs had access to benefits advice
- Delivered a timely and supportive service to palliative patients who make up 53% of clients

### Wellbeing Service

This service delivers a professional, timely and mutually agreed support programme to people whose lives are affected by a cancer diagnosis. Clients are involved at every stage of their personalised support plan ensuring they have the right support at the time when they most need it.

The Service provides the widest possible support for people affected by cancer and for those undergoing treatments: Counselling, Emotional Freedom Technique, Reiki, Big Emotions group for people newly diagnosed; Carer's Group; Women's group; Men's group; Exercise; Meditation and Yoga groups. Activity groups with our Watercolours and Create and Chat groups. Our Image Solutions service provide helpful and supportive advice for headwear and scalp care when undergoing chemotherapy treatment.

These services were supported by 28 volunteers.

### Next Steps Service

Our Next Steps Service is a collaborative initiative based in a community setting. Its aim is to ensure that every cancer patient in Bradford and Craven District is aware of and able to access the range of non-clinical support and services available to help to live as full a life as possible after treatment.

In this year we supported 827 clients

### Transport

The Transport Service who usually provide 'door to door' support to enable clients to attend hospital appointments and to come to our centres, has been suspended for safety reasons. We have maintained the service throughout the year by paying for taxis for hospital outpatients. However gradually volunteer drivers are being used cautiously.

# CANCER SUPPORT YORKSHIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Review of 2022-23 and Priorities for 2023-24

The Trustees have taken steps to reduce the deficit in 2022/23 after a series of losses in recent years. This work must be continued into 2023/24 so service delivery can be expanded. Services will be reintroduced to Skipton as soon as possible. The fabric of our Bradford Centre has deteriorated in the past few years because of a lack of money. We have started a programme of works to undertake the necessary repairs over two years.

We are clearly disappointed that we have not seen the improvement in finances that we expected. We need to invest more in fundraising whilst continuing to watch our expenditure.

#### Financial Viability

The Charity has made losses for several years due to the inability to raise sufficient funds to bridge the gap between Income and expenditure. Our grant income has never covered the costs of providing the services required. This is despite savings being made in staff and other expenditure. Financial recovery plans had been stalled by the pandemic and caused our biggest loss. However, in 2022/23 we made a net expenditure of £21,221. Our reserves of £1,017,174 plus the balance of the Bounce Back Loan ensures our viability for the next 12 months. In the coming year

- Look to strengthen the Board by appointing Trustees with finance, management, fundraising and digital marketing skills.
- Invest in fundraising staff as well as our systems and procedures and make better use of online analytics and social media. This should increase fundraising income in 2023/24
- Reduce our management costs by improving our purchases of goods and services.

#### Financial review

##### Results for the year

Income for the year ended 31 March 2023 was £560,774 (2022: £585,078). After expenditure of £581,995 (2022: £598,816), net expenditure for the year was £21,221 (2022: £13,738). This resulted in the total value of funds at 31 March 2023 being £1,017,174 (2022: £1,038,395) of which £88,104 (2022: £90,930) were free reserves not tied up in fixed assets. Our principal restricted funding sources during the year have been Bradford and Craven District CCG and Bradford District Council. The Directors would wish to extend their gratitude to all our funders for their continuing support.

The Directors have considered the main risks to the organisation and in view of anticipated reduction of statutory funding levels prudent financial management has been implemented and is ongoing throughout the year. This will ensure that core activity can continue and increasing demand for support can be managed.

The Directors have an established policy whereby unrestricted funds neither committed nor invested in tangible fixed assets (free reserves) held by the charity should be between four and nine months budgeted expenditure. This is a target range of £200,000 and £450,000 based on budgeted expenditure for the year of £600,000. At present the free reserves amount to £88,104 (2022 £90,930), However due to the pandemic reserves have fallen below the minimum for our reserves target,

#### Principal Funding Sources

Cancer Support Yorkshire receives statutory funding through contracts with the Bradford & Craven District NHS (and Bradford MDC via a consortium for welfare advice for complex needs. This currently equates to 38% of expenditure. The Charity raises funds through public fundraising and with our Preloved shop in Skipton, plus grants to underpin the remaining expenditure and to support new projects.

# CANCER SUPPORT YORKSHIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### **Risk Management**

The Management Committee maintains a regular review of the major risks to the charity with a risk register which is updated at least quarterly and monitoring of actions to manage these risks. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. A variety of sources and projects are used to seek to minimise risks to funding streams. Procedures are in place to ensure compliance with the health and safety of staff, volunteers, clients and visitors during this unprecedented Covid Pandemic. The Charity holds the advice quality standard which has been successfully retained in March 2023.

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

The charity is constituted as a company limited by guarantee, registration number 02179048, and is therefore governed by its Memorandum and Articles of Association. The liability of the members in the event of the company being wound up is limited to £1. The company is a registered charity, registration number 519429, and acts entirely as a non-profit making organisation.

The Trustees under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of association the members of the Management Committee are elected to serve for a period of three years after which they can offer themselves for re-election at the next Annual General Meeting

The members of the Management Committee who held office during the year were:

|             |                             |
|-------------|-----------------------------|
| P Webley    |                             |
| J Thogersen | (Resigned 26 October 2023)  |
| C Bem       | (Resigned 3 May 2022)       |
| P Hale      | (Resigned 26 July 2022)     |
| V Reynolds  | (Resigned 18 July 2023)     |
| N Saleem    | (Resigned 18 July 2023)     |
| S M Spence  |                             |
| J Scott     | (Resigned 18 July 2023)     |
| Mr R Ryan   | (Appointed 18 October 2022) |
| S Kauser    | (Appointed 26 July 2023)    |

The Management Committee seeks to recruit members with a range of skills and attributes. New Trustees will continue to be introduced to further diversify the membership and balance the skills of the Committee. Members of the Management Committee are requested annually to provide a list of their skills and identify any potential gaps.

### **Trustee Induction and Training**

New Trustees receive an induction from the Chair of Trustees and the Director, with the opportunity to meet staff and volunteers and understand the operation of the organisation. This has now restarted after a pause during the pandemic.

# CANCER SUPPORT YORKSHIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### Organisational Structure

Cancer Support Yorkshire has a Management Committee, led by the Chair, currently of 4 members, with a quorum of 3, who meet at least quarterly and are responsible for the strategic direction, overall performance and policy of the Charity.

The Board has three standing sub-groups of Trustees, Finance and Audit to oversee Audit, Management accounts and the Budget. Service Delivery and Fundraising and Communications to oversee fundraising and Charity's digital activity. The Chair and all Board members have responsibility for Governance and Risk.

A scheme of delegation is in place and day to day responsibility for the provision of the services and operation of the organisation is the responsibility of the Director. The Director also is a member of the Board and the Finance and Audit Subgroup but does not have voting rights.

### Key Management Personnel

|                     |   |
|---------------------|---|
| Sarah Wood          | Executive Director                                    |
| Luke Williams       | Deputy Director                                       |
| Christopher Elliott | Finance Manager (Contractor) (Resigned December 2022) |
| Yvonne Williams     | Clinical Therapeutic Manager                          |
| Carol Dovener       | Finance Manager (Appointed September 2023)            |

Remuneration is in accordance with ACEVO national survey and local labour market information. However, given the state of our financial situation, staff pay has been frozen and will be reviewed for our next financial year

### Related Parties

The Charity is influenced by local and national policy and is in line with the charity's objectives. Commissioning services at the local level now rests with Bradford and Craven District Clinical Commissioning Group (CCG). In addition, the Charity is part of a consortium commissioned by Bradford District Council to provide specialist welfare rights information and advice for complex needs. We are grateful for their continued support. We are also proud to work within local Hospital Teaching Trusts, BTHFT and ANHSFT, Macmillan and West Yorkshire and Harrogate Cancer Alliance allowing partners to work together for the good of people affected by cancer.

### Auditor

During the year Azets Audit Services Limited, trading as Azets Audit Services were appointed as auditors following their acquisition of Naylor Wintersgill Limited, on 1 May 2023.

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

# CANCER SUPPORT YORKSHIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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### **Disclosure of information to auditor**

The Trustees of the company who held office at the date of approval of this annual report confirm that:

- so far as they are aware, there is no relevant audit information needed by the company's auditors in connection with preparing their report, of which the company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of this information.

### **Small Company Rules**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The trustees' report was approved by the Board of Trustees.



**P Webley**

Trustee

Dated: 23 November 2023

# **CANCER SUPPORT YORKSHIRE**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2023***

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

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

In preparing these financial statements, the trustees are required to:

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

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions

# CANCER SUPPORT YORKSHIRE

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF CANCER SUPPORT YORKSHIRE

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#### Opinion

We have audited the financial statements of Cancer Support Yorkshire (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

#### Other information

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

We have nothing to report in this regard.

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

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

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

# CANCER SUPPORT YORKSHIRE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CANCER SUPPORT YORKSHIRE

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#### **Responsibilities of trustees**

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

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

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

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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

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

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

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

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

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

# CANCER SUPPORT YORKSHIRE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CANCER SUPPORT YORKSHIRE

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#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Alison Whalley (Senior Statutory Auditor)**  
for and on behalf of Azets Audit Services

23 November 2023

**Chartered Accountants**  
**Statutory Auditor**

Carlton House  
Grammar School Street  
Bradford  
BD1 4NS

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

# CANCER SUPPORT YORKSHIRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

|  | Notes | Unrestricted funds<br>2023<br>£ | Restricted funds<br>2023<br>£ | Total Unrestricted funds<br>2023<br>£ | 2022<br>£        | Restricted funds<br>2022<br>£ | Total<br>2022<br>£ |
|--|-------|---------------------------------|-------------------------------|---------------------------------------|------------------|-------------------------------|--------------------|
| <b>Income from:</b>  |       |                                 |                               |                                       |                  |                               |                    |
| Donations and legacies   | 3     | 56,561                          | 9,230                         | 65,791                                | 63,643           | 1,200                         | 64,843             |
| Charitable activities  | 4     | 38,321                          | 347,244                       | 385,565                               | 28,941           | 362,746                       | 391,687            |
| Other trading activities                                       | 5     | 109,027                         | -                             | 109,027                               | 126,809          | -                             | 126,809            |
| Investments  | 6     | 391                             | -                             | 391                                   | 1,739            | -                             | 1,739              |
| <b>Total income</b>  |       | <b>204,300</b>                  | <b>356,474</b>                | <b>560,774</b>                        | <b>221,132</b>   | <b>363,946</b>                | <b>585,078</b>     |
| <b>Expenditure on:</b>   |       |                                 |                               |                                       |                  |                               |                    |
| Raising funds  | 7     | 64,227                          | -                             | 64,227                                | 71,314           | -                             | 71,314             |
| Charitable activities  | 8     | 161,294                         | 356,474                       | 517,768                               | 163,556          | 363,946                       | 527,502            |
| <b>Total resources expended</b>                                |       | <b>225,521</b>                  | <b>356,474</b>                | <b>581,995</b>                        | <b>234,870</b>   | <b>363,946</b>                | <b>598,816</b>     |
| <b>Net expenditure for the year/<br/>Net movement in funds</b> |       | <b>(21,221)</b>                 | <b>-</b>                      | <b>(21,221)</b>                       | <b>(13,738)</b>  | <b>-</b>                      | <b>(13,738)</b>    |
| Fund balances at 1 April 2022                                  |       | 1,038,395                       | -                             | 1,038,395                             | 1,052,133        | -                             | 1,052,133          |
| <b>Fund balances at 31 March 2023</b>                          |       | <b>1,017,174</b>                | <b>-</b>                      | <b>1,017,174</b>                      | <b>1,038,395</b> | <b>-</b>                      | <b>1,038,395</b>   |

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

All income and expenditure derive from continuing activities.

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

The fund balance of £1,017,174 includes a designated fund balance of £929,070 which relates to the fixed asset fund for the building.

# CANCER SUPPORT YORKSHIRE

## BALANCE SHEET

AS AT 31 MARCH 2023

|  | Notes | 2023     |           | 2022     |           |
|--|-------|----------|-----------|----------|-----------|
|  |       | £        | £         | £        | £         |
| <b>Fixed assets</b>  |       |          |           |          |           |
| Tangible assets  | 13    |          | 929,070   |          | 947,465   |
| <b>Current assets</b>  |       |          |           |          |           |
| Debtors  | 14    | 45,387   |           | 64,148   |           |
| Cash at bank and in hand                                       |       | 132,334  |           | 150,561  |           |
|  |       |          | 177,721   |          | 214,709   |
| <b>Creditors: amounts falling due within one year</b>          | 15    | (59,699) |           | (84,097) |           |
| Net current assets   |       |          | 118,022   |          | 130,612   |
| <b>Total assets less current liabilities</b>                   |       |          | 1,047,092 |          | 1,078,077 |
| <b>Creditors: amounts falling due after more than one year</b> | 16    |          | (29,918)  |          | (39,682)  |
| <b>Net assets</b>  |       |          | 1,017,174 |          | 1,038,395 |
| <b>Income funds</b>  |       |          |           |          |           |
| <u>Unrestricted funds</u>                                      |       |          |           |          |           |
| Designated funds   | 20    | 929,070  |           | 947,465  |           |
| General unrestricted funds                                     |       | 88,104   |           | 90,930   |           |
|  |       |          | 1,017,174 |          | 1,038,395 |
|  |       |          | 1,017,174 |          | 1,038,395 |

# CANCER SUPPORT YORKSHIRE

## BALANCE SHEET (CONTINUED)

**AS AT 31 MARCH 2023**

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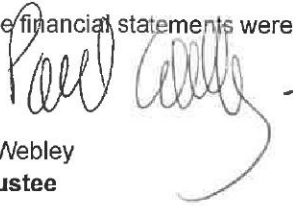
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 23 November 2023



P Webley  
Trustee

**Company registration number 02179048**

# CANCER SUPPORT YORKSHIRE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

|   | Notes | 2023<br>£ | £        | 2022<br>£ | £        |
|---|-------|-----------|----------|-----------|----------|
| <b>Cash flows from operating activities</b>                   |       |           |          |           |          |
| Cash absorbed by operations                                   | 25    |           | (7,773)  |           | (17,970) |
| <b>Investing activities</b>                                   |       |           |          |           |          |
| Purchase of tangible fixed assets                             |       | (1,322)   |          | (1,235)   |          |
| Investment income received                                    |       | 391       |          | 1,739     |          |
| <b>Net cash (used in)/generated from investing activities</b> |       |           |          |           |          |
|   |       |           | (931)    |           | 504      |
| <b>Financing activities</b>                                   |       |           |          |           |          |
| Repayment of borrowings                                       |       | (9,523)   |          | -         |          |
| Proceeds from bank loans                                      |       | -         |          | (792)     |          |
| <b>Net cash used in financing activities</b>                  |       |           |          |           |          |
|   |       |           | (9,523)  |           | (792)    |
| <b>Net decrease in cash and cash equivalents</b>              |       |           |          |           |          |
|   |       |           | (18,227) |           | (18,258) |
| Cash and cash equivalents at beginning of year                |       |           | 150,561  |           | 168,819  |
| <b>Cash and cash equivalents at end of year</b>               |       |           |          |           |          |
|   |       |           | 132,334  |           | 150,561  |

# CANCER SUPPORT YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

Cancer Support Yorkshire is a private company limited by guarantee, the liability of the Trustees is limited to £1, and a charity incorporated in England and Wales. The registered office is Daisy House Farm, 44 Smith Lane, Bradford, BD9 6DA.

Each member of the company has undertaken to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

##### 1.2 Going concern

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

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes.

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

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

##### 1.4 Income

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

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

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

# CANCER SUPPORT YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

(Continued)

Income from goods donated for sale by the charity is recognised at point of sale. As a result of the high volume of donated goods received by the charity, the cost of recognising these items at fair value on receipt would outweigh the benefit of recognising them in the accounts.

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance Charities SORP (FRS102), the economic contribution of general volunteers is not recognised in the accounts.

#### 1.5 Expenditure

Expenditure, which includes attributable VAT which cannot be recovered, is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Governance costs, included in support costs, include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements and are allocated to charitable activities.

Support and governance costs are allocated to the sole activity of the charity.

#### 1.6 Tangible fixed assets

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

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

|                         |                      |
|-------------------------|----------------------|
| Freehold buildings      | 2% straight line     |
| Furniture and equipment | 20% Reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

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

#### 1.8 Cash and cash equivalents

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

# CANCER SUPPORT YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

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

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

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

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

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

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

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

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

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

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

#### 1.10 Taxation

Cancer Support Yorkshire is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, it is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

#### 1.11 Employee benefits

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

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

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# CANCER SUPPORT YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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### **2 Critical accounting estimates and judgements**

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

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

# CANCER SUPPORT YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 3 Donations and legacies

|  | Unrestricted funds |       | Restricted funds |       | Total  |        | Unrestricted funds |       | Restricted funds |      | Total |        |
|--|--------------------|-------|------------------|-------|--------|--------|--------------------|-------|------------------|------|-------|--------|
|  | 2023               | 2023  | 2023             | 2023  | 2023   | 2023   | 2022               | 2022  | 2022             | 2022 | 2022  | 2022   |
|  | £                  | £     | £                | £     | £      | £      | £                  | £     | £                | £    | £     | £      |
| Donations and gifts                          | 56,561             | -     | -                | -     | 56,561 | -      | 60,608             | 1,200 | 61,808           | -    | -     | -      |
| Non-performance grants                       | -                  | 9,230 | 9,230            | 9,230 | 9,230  | 3,035  | 3,035              | -     | 3,035            | -    | -     | 3,035  |
|  | 56,561             | 9,230 | 9,230            | 9,230 | 65,791 | 63,643 | 63,643             | 1,200 | 64,843           | -    | -     | 64,843 |
|  |                    |       |                  |       |        |        |                    |       |                  |      |       |        |
| <b>Grants receivable for core activities</b> |                    |       |                  |       |        |        |                    |       |                  |      |       |        |
| Sovereign Healthcare                         | -                  | 2,030 | 2,030            | 2,030 | 2,030  | -      | -                  | -     | -                | -    | -     | -      |
| The Cellar Trust                             | -                  | 7,200 | 7,200            | 7,200 | 7,200  | -      | -                  | -     | -                | -    | -     | -      |
| HIMRC Furlough Grant                         | -                  | -     | -                | -     | -      | 3,035  | 3,035              | -     | 3,035            | -    | -     | 3,035  |
|  | -                  | 9,230 | 9,230            | 9,230 | 9,230  | 3,035  | 3,035              | -     | 3,035            | -    | -     | 3,035  |

# CANCER SUPPORT YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 4 Charitable activities

|                                      | Restricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2022<br>£ |
|--------------------------------------|----------------------------------|----------------------------------|
| Performance related grants           | 347,244                          | 362,746                          |
| Charitable rental income             | 21,826                           | 2,581                            |
| Charitable fee income                | 16,495                           | 26,360                           |
|                                      | <u>385,565</u>                   | <u>391,687</u>                   |
| Analysis by fund                     |                                  |                                  |
| Unrestricted funds                   | 38,321                           | 28,941                           |
| Restricted funds                     | 347,244                          | 362,746                          |
|                                      | <u>385,565</u>                   | <u>391,687</u>                   |
| NHS ICB Core funding                 | 278,487                          | 218,757                          |
| Bradford MDC/ Equality Together      | 41,600                           | 46,800                           |
| Macmillan Cancer Support - equipment | -                                | 548                              |
| Mayor's cost of living fund          | 3,250                            | -                                |
| Macmillan Cancer Support             | 8,249                            | 66,506                           |
| Craven MDC                           | -                                | 10,667                           |
| Bradford VCS Alliance (Clicks)       | 14,033                           | 11,344                           |
| First Steps                          | 1,625                            | 8,124                            |
|                                      | <u>347,244</u>                   | <u>362,746</u>                   |

### 5 Other trading activities

|                          | Unrestricted<br>funds<br>2023<br>£ | Unrestricted<br>funds<br>2022<br>£ |
|--------------------------|------------------------------------|------------------------------------|
| Fundraising events       | 35,880                             | 51,872                             |
| Trading income           | 73,147                             | 74,937                             |
| Other trading activities | <u>109,027</u>                     | <u>126,809</u>                     |

# CANCER SUPPORT YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 6 Investments

|                     | Unrestricted funds | Unrestricted funds |
|---------------------|--------------------|--------------------|
|                     | 2023               | 2022               |
|                     | £                  | £                  |
| Interest receivable | 391                | 1,739              |

### 7 Raising funds

|                                  | Unrestricted funds | Unrestricted funds |
|----------------------------------|--------------------|--------------------|
|                                  | 2023               | 2022               |
|                                  | £                  | £                  |
| <u>Fundraising and publicity</u> |                    |                    |
| Fundraising costs                | 11,337             | 10,815             |
| Staff costs                      | 52,890             | 60,499             |
| Fundraising and publicity        | 64,227             | 71,314             |
|                                  | <u>64,227</u>      | <u>71,314</u>      |

# CANCER SUPPORT YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 8 Charitable activities

|   | 2023<br>£      | 2022<br>£      |
|---|----------------|----------------|
| Staff costs                                 | 213,797        | 249,908        |
| Depreciation and impairment                 | 19,716         | 20,435         |
| Service provision                           | 38,040         | 44,440         |
| Staff travel and training                   | 2,214          | 539            |
| Telephone and internet                      | 5,154          | 5,485          |
| IT costs                                    | 26,923         | 24,550         |
| Print, postage and stationery               | 4,515          | 5,466          |
| Insurance                                   | 7,515          | 6,296          |
| Marketing and publicity                     | 2,074          | 2,254          |
| Office costs and equipment                  | 23,050         | 17,580         |
| Recruitment, publications and subscriptions | 1,375          | 3,095          |
| Bank charges                                | 3,483          | 2,335          |
|   | <u>347,856</u> | <u>382,383</u> |
| Share of support costs (see note 9)         | 164,212        | 140,379        |
| Share of governance costs (see note 9)      | 5,700          | 4,740          |
|   | <u>517,768</u> | <u>527,502</u> |
| <b>Analysis by fund</b>                     |                |                |
| Unrestricted funds                          | 161,294        | 163,556        |
| Restricted funds                            | 356,474        | 363,946        |
|   | <u>517,768</u> | <u>527,502</u> |

# CANCER SUPPORT YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

| 9 Support costs                        | Support costs<br>£ | Governance costs<br>£ | 2023<br>£      | Support costs<br>£ | Governance costs<br>£ | 2022<br>£      |
|--|--------------------|-----------------------|----------------|--------------------|-----------------------|----------------|
| Staff costs                            | 66,719             | -                     | 66,719         | 56,268             | -                     | 56,268         |
| Utilities                              | 13,385             | -                     | 13,385         | 11,208             | -                     | 11,208         |
| Rent and rates                         | 39,047             | -                     | 39,047         | 37,351             | -                     | 37,351         |
| Repairs and maintenance                | 18,297             | -                     | 18,297         | 7,700              | -                     | 7,700          |
| Book keeping and payroll               | 19,461             | -                     | 19,461         | 20,832             | -                     | 20,832         |
| Legal and professional                 | 7,303              | -                     | 7,303          | 7,020              | -                     | 7,020          |
| Audit fees                             | -                  | 5,700                 | 5,700          | -                  | 4,740                 | 4,740          |
|  | <u>164,212</u>     | <u>5,700</u>          | <u>169,912</u> | <u>140,379</u>     | <u>4,740</u>          | <u>145,119</u> |
| Analysed between Charitable activities | <u>164,212</u>     | <u>5,700</u>          | <u>169,912</u> | <u>140,379</u>     | <u>4,740</u>          | <u>145,119</u> |

All support and governance costs are allocated to the sole activity of the charity.

Governance costs includes payments to the auditors of £5,700 (2022- £4,740) for audit fees.

### 10 Trustees

No Trustees claimed expense reimbursements during the year. No other remuneration or benefits were paid (2022: none).

### 11 Employees

#### Number of employees

The average monthly number of employees during the year was:

|                         | 2023<br>Number    | 2022<br>Number    |
|-------------------------|-------------------|-------------------|
|                         | 17                | 18                |
|                         | <u>17</u>         | <u>18</u>         |
| <b>Employment costs</b> | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
| Wages and salaries      | 300,928           | 328,401           |
| Social security costs   | 17,233            | 20,917            |
| Other pension costs     | 15,245            | 17,357            |
|                         | <u>333,406</u>    | <u>366,675</u>    |

There were no employees whose annual remuneration was £60,000 or more in the current or prior year.

# CANCER SUPPORT YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 12 Taxation

The Charity is exempt from tax on income falling within part II of the Corporation Tax Act 2010 and on gains falling within s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No charge to tax has arisen during this or the previous year.

#### 13 Tangible fixed assets

|                                    | Freehold<br>buildings<br>£ | Furniture and<br>equipment<br>£ | Total<br>£ |
|------------------------------------|----------------------------|---------------------------------|------------|
| <b>Cost</b>                        |                            |                                 |            |
| At 1 April 2022                    | 1,159,120                  | 110,057                         | 1,269,177  |
| Additions                          | -                          | 1,322                           | 1,322      |
| At 31 March 2023                   | 1,159,120                  | 111,379                         | 1,270,499  |
| <b>Depreciation and impairment</b> |                            |                                 |            |
| At 1 April 2022                    | 228,333                    | 93,379                          | 321,712    |
| Depreciation charged in the year   | 16,340                     | 3,377                           | 19,717     |
| At 31 March 2023                   | 244,673                    | 96,756                          | 341,429    |
| <b>Carrying amount</b>             |                            |                                 |            |
| At 31 March 2023                   | 914,447                    | 14,623                          | 929,070    |
| At 31 March 2022                   | 930,787                    | 16,678                          | 947,465    |

#### 14 Debtors

|   | 2023<br>£ | 2022<br>£ |
|---|-----------|-----------|
| <b>Amounts falling due within one year:</b> |           |           |
| Trade debtors                               | 4,436     | 30,661    |
| Other debtors                               | 452       | -         |
| Prepayments and accrued income              | 40,499    | 33,487    |
|   | 45,387    | 64,148    |

# CANCER SUPPORT YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 15 Creditors: amounts falling due within one year

|                                    |    | 2023          | 2022          |
|------------------------------------|----|---------------|---------------|
|                                    |    | £             | £             |
| Bank loans                         |    | 9,768         | 9,527         |
| Other taxation and social security |    | -             | 5,540         |
| Deferred income                    | 17 | -             | 27,655        |
| Trade creditors                    |    | 20,008        | 22,354        |
| Other creditors                    |    | 8,316         | 71            |
| Accruals                           |    | 21,607        | 18,950        |
|                                    |    | <u>59,699</u> | <u>84,097</u> |

### 16 Creditors: amounts falling due after more than one year

|            | Notes | 2023          | 2022          |
|------------|-------|---------------|---------------|
|            |       | £             | £             |
| Bank loans |       | 29,918        | 39,682        |
|            |       | <u>29,918</u> | <u>39,682</u> |

### 17 Deferred income

Deferred income is included in the financial statements as follows:

|                      | 2023     | 2022          |
|----------------------|----------|---------------|
|                      | £        | £             |
| Brought forward      | 27,655   | 24,586        |
| Released in the year | (27,655) | (24,586)      |
| Deferred in the year | -        | 27,655        |
|                      | <u>-</u> | <u>27,655</u> |
| Carried forward      | -        | 27,655        |
|                      | <u>-</u> | <u>27,655</u> |

Deferred income related to grant received where the recognition criteria have not yet been met.

### 18 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £15,245 (2022 - £17,357).

## CANCER SUPPORT YORKSHIRE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

#### 19 Restricted funds

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

|  | Movement in funds  |                    | Movement in funds       |                    | Movement in funds  |                          |
|--|--------------------|--------------------|-------------------------|--------------------|--------------------|--------------------------|
|  | Incoming resources | Resources expended | Balance at 1 April 2022 | Incoming resources | Resources expended | Balance at 31 March 2023 |
|  | £                  | £                  | £                       | £                  | £                  | £                        |
| Bradford MDC/Equality Together Benefits Advice Service | 46,800             | (46,800)           | -                       | 41,600             | (41,600)           | -                        |
| Mayor's cost of living fund                            | -                  | -                  | -                       | 3,250              | (3,250)            | -                        |
| The VCS Alliance CCG                                   | -                  | -                  | -                       | 14,033             | (14,033)           | -                        |
| NHS ICB - Core   | 218,757            | (218,757)          | -                       | 278,487            | (278,487)          | -                        |
| Macmillan salary support                               | 66,506             | (66,506)           | -                       | 8,250              | (8,250)            | -                        |
| Monthly donations                                      | 1,200              | (1,200)            | -                       | -                  | -                  | -                        |
| Health and Wellbeing                                   | 11,344             | (11,344)           | -                       | -                  | -                  | -                        |
| Macmillan Equipment Grant                              | 548                | (548)              | -                       | -                  | -                  | -                        |
| Craven District Council - Reopening support            | 10,667             | (10,667)           | -                       | -                  | -                  | -                        |
| NHS CCGs- First Steps                                  | 8,124              | (8,124)            | -                       | 1,625              | (1,625)            | -                        |
| South Asian Women's Support Group                      | -                  | -                  | -                       | 2,030              | (2,030)            | -                        |
| Counselling Skills                                     | -                  | -                  | -                       | 7,200              | (7,200)            | -                        |
|  | <u>363,946</u>     | <u>(363,946)</u>   | <u>-</u>                | <u>356,475</u>     | <u>(356,475)</u>   | <u>-</u>                 |

**CANCER SUPPORT YORKSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**19 Restricted funds** **(Continued)**

Bradford MDC Benefits Advice Services and Equality Together : to be used to fund a Welfare Rights Advice Service.

NHS ICB's Core: to fund information and community access work, assess and delivery programmes of support, provide a transport service and support clients both face to face and over the telephone.

Monthly Donations: to fund hypnotherapy sessions.

Macmillan salary support for three Macmillan posts as employees.

Other funding has been received for the purpose for which the funds are named.

South Asian Women's Support Group was funded by Sovereign Healthcare

Counselling skills was funded by The Cellar Trust.

The Lord Mayor's cost of living fund was to help deliver additional welfare advice within warm spaces.

**20 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

|                  | Balance at<br>1 April 2021<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>1 April 2022<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>31 March 2023<br>£ |
|------------------|---------------------------------|----------------------------|----------------|---------------------------------|----------------------------|----------------|----------------------------------|
| Fixed asset fund | 966,665                         | (20,435)                   | 1,235          | 947,465                         | (19,717)                   | 1,322          | 929,070                          |
|                  | <u>966,665</u>                  | <u>(20,435)</u>            | <u>1,235</u>   | <u>947,465</u>                  | <u>(19,717)</u>            | <u>1,322</u>   | <u>929,070</u>                   |

# CANCER SUPPORT YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

| 21 Funds         | Balance at<br>1 April 2021<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>1 April 2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>31 March 2023<br>£ |
|------------------|---------------------------------|----------------------------|----------------------------|----------------|---------------------------------|----------------------------|----------------------------|----------------|----------------------------------|
| Restricted funds | -                               | 363,946                    | (363,946)                  | -              | -                               | 356,475                    | (356,475)                  | -              | -                                |
| Designated funds | 966,665                         | -                          | (20,435)                   | 1,235          | 947,465                         | -                          | (19,717)                   | 1,322          | 929,070                          |
| General funds    | 85,468                          | 221,132                    | (214,435)                  | (1,235)        | 90,930                          | 204,300                    | (205,804)                  | (1,322)        | 88,104                           |
|                  | 1,052,133                       | 585,078                    | (598,816)                  | -              | 1,038,395                       | 560,775                    | (581,996)                  | -              | 1,017,174                        |

### 22 Analysis of net assets between funds

|  | Unrestricted<br>funds<br>2023<br>£ | Designated<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ | Unrestricted<br>funds<br>2022<br>£ | Designated<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ |
|--|------------------------------------|----------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|----------------------------------|--------------------|
| Fund balances at 31 March 2023 are represented by: |                                    |                                  |                                  |                    |                                    |                                  |                                  |                    |
| Tangible assets                                    | -                                  | 929,070                          | -                                | 929,070            | -                                  | 947,465                          | -                                | 947,465            |
| Current assets/(liabilities)                       | 118,022                            | -                                | -                                | 118,022            | 130,612                            | -                                | -                                | 130,612            |
| Long term liabilities                              | (29,918)                           | -                                | -                                | (29,918)           | (39,682)                           | -                                | -                                | (39,682)           |
|  | 88,104                             | 929,070                          | -                                | 1,017,174          | 90,930                             | 947,465                          | -                                | 1,038,395          |

# CANCER SUPPORT YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 26 Analysis of changes in net funds

|  | At 1 April 2022 | Cash flowsAt 31 March 2023 |               |
|--|-----------------|----------------------------|---------------|
|  | £               | £                          | £             |
| Cash at bank and in hand                   | 150,561         | (18,227)                   | 132,334       |
| Loans falling due within one year          | (9,527)         | (241)                      | (9,768)       |
| Loans falling due after more than one year | (39,682)        | 9,764                      | (29,918)      |
|  | <u>101,352</u>  | <u>(8,704)</u>             | <u>92,648</u> |