

Registered Charity no. 519429

Registered Company no. 02179048

**Cancer Support Yorkshire**  
**(Company Limited by Guarantee)**

**Trustees Annual Report and Accounts**

**Year Ended 31st March 2024**

# **Cancer Support Yorkshire**

**Year Ended 31st March 2024**

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# Cancer Support Yorkshire

Year Ended 31st March 2024

## Legal and Administrative Information

### Reference

The Charity is called "Cancer Support Yorkshire" and is registered with the Charity Commission for England and Wales as an incorporated company limited by guarantee.

**Registered Charity Number** 519429

**Registered Company Number** 02179048

**Registered Office**  
Daisy House Farm  
44 Smith Lane  
Bradford  
BD9 6DA

<b>The Trustees and Directors</b>	Paul Webley	Chair, Resigned 9 October 2024
	Sean Spence	Resigned 1 October 2024
	Richard Ryan	Resigned 24 March 2025
	Nazish Saleen	Resigned 18 July 2023
	Jesse Scott	Resigned 18 July 2023
	Janet Thogersen	Resigned 26 October 2023
	Sadia Kauser	Appointed 26 July 2023, Resigned 19 April 2025
	Sadaf Khan	Appointed 4 December 2024, Resigned 2 June 2025
	Vincent Reynolds	Resigned 18 July 2023
	Abdul Choudhury	Appointed 28 March 2025
	Gordon Guest	Appointed 2 May 2025
	Lukman Miah	Appointed 28 March 2025
	James McLean	Appointed 8 July 2025
	Ralph Berry	Appointed 8 July 2025

**Patrons**  
Sir James F Hill O.B.E.  
Mr Roger Rand  
Ms Geraldine Howley  
Mr Andrew Wellock  
Ms Fatima Patel  
Bishop Toby Haworth  
Mohammed Ajeeb

**Primary Bankers** HSBC Bank Plc, PO Box 45, 47 Market Street, Bradford, BD1 1LW

**Independent Examiner**  
Nigel Wyatt BSC FCA  
Wyatt & Co Chartered Accountants  
125 Main Street, Garforth, Leeds, LS25 1AF

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Trustee's Annual Report

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 ending 31 March 2024.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association, 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

## Structure, Governance and Management

### Company status

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.

### Recruitment and Appointment of Management Committee

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 Management Committee recruits 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 normally 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 with relevant training given.

### 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. The Charity holds the Advice Quality Mark standard which has been successfully retained in May 2024 for a further two years.

### Organisational Structure

Cancer Support Yorkshire has a Management Committee, led by the Chair, currently of 5 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 Finance and Audit Subgroup to oversee Audit, Management accounts and the Budget. 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 Executive Director. The Executive Director also is a member of the Board and the Finance and Audit Subgroup but does not have voting rights.

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Trustee's Annual Report

### Related Parties

The Charity is influenced by local and national policy, as far as it is complementary to the charity's objectives. Commissioning services are with NHS West Yorkshire Integrated Care Board (ICB). In addition, the Charity is part of a consortium commissioned by Bradford District Metropolitan Council to provide specialist welfare rights information and advice for complex needs Lot One. We are grateful for their continued support. We are also proud to work within the local Hospital Teaching Trusts, BTHFT and ANHSFT, West Yorkshire & Harrogate Cancer Alliance and Macmillan allowing partners to work together for the good of people affected by Cancer.

### 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.

### Principal Funding Sources

Cancer Support Yorkshire receives statutory funding through contracts with the NHS West Yorkshire Integrated Care Board and Bradford MDC via a consortium for welfare advice which currently equates to 55% of expenditure. The charity raises funds through public fundraising, our Preloved Charity Shop in Skipton and applications for grants to underpin the remaining expenditure and to support new projects

### Objectives and Activities

The Charity objectives and principal activities are:

- Non-Medical support for persons affected from all forms of cancer, 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 people bereaved by cancer
- Collaborative and partnership working with other organisations both voluntary and statutory involved in supporting people affected 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 work 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 from our Services

Our services are available to anyone affected by cancer in our area including those with a cancer diagnosis, carers and the bereaved. Bradford and Craven districts currently form our core area of delivery. Our work also supports family members, carers, friends and family, communities and the wider general public.

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

### Operational Activities

We deliver support groups, complementary therapies, counselling, welfare advice and personalised support with our Next Steps service for people at the end of their treatment in our Bradford Centre. The decision was taken to end the lease of our Skipton centre after a ten year period which we were grateful for all the support we delivered and for all the support we received. We continue to deliver our services across the Skipton district with complementary therapies, counselling, support group and welfare rights support in various locations across Skipton. Our charity shop in Skipton continues to do well with increasing donations which we are always grateful for.

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Trustee's Annual Report

### Information

We continue to provide information and one to one supportive listening. Increasingly our holistic 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

### Welfare advice

The Welfare Advice Service has operated by phone, online and in person activity throughout the year. Finances are a key priority for people affected by cancer and the Welfare Advice team are often the first support people need following a cancer diagnosis. 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 get the benefits they are entitled to and need as well as grants which are available to them.

In the year we have:

- Assisted 1279 new clients, claiming £3,587,562 on their behalf.
- Worked in partnership with other advice providers to form to ensure clients with complex needs have access to benefits advice.
- Delivered a timely and supportive service to palliative clients at referral.

### Reaching Inequalities in City Welfare Advice

Continuing to deliver specialist advice service for benefits and grants available for seven hours per week. Funded through Bradford City and Bradford District Clinical Commissioning via Bradford VCS Alliance

### Wellbeing Service

The service delivers a professional, timely and mutually agreed support programme to those people whose lives are affected by a cancer diagnosis. The client is involved at every stage of their support plan taking into account their uniqueness, the stage of their disease and the fundamental issues as identified by them.

The service provides the widest possible help from Image Solutions providing headwear and beauty treatments for people affected by cancer treatments, group and individual counselling, exercise and relaxation classes, activity groups, complementary therapies, mindfulness.

In the year we had:

- 859 new clients
- New clients supported on average 24 weeks
- Clients supported by 30 volunteers and sessional providing holistic support – group support, counselling, complementary therapies, Image Solution volunteers, and our Preloved Shop Volunteers.

### Next Steps

Our Next Steps Service delivers personalised care support for cancer patients at the end of their treatment by offering a range of community and non-clinical support available to help to live as full a life as possible after treatment.

In the year we supported 741 clients

### Transport

We continue to deliver our transport Service to help people get to their hospital appointments at Eccleshill Hospital, Bradford Royal and St Luke's hospitals and to our Centre appointments for counselling, group support and complementary therapy sessions. We are grateful for our volunteer driver and continue to use a local taxi service for this with over 410 journeys carried out.

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Trustee's Annual Report

### Review of 2023-24 and Priorities for the future

The Trustees took steps to reduce the deficit in 2023/24 by cutting overhead costs and appointing a professional fundraising organisation to apply for large core funding grants on behalf of the charity. However, the deficit continued to deteriorate in the year to March 2024.

Further action became necessary during 2024/25 financial year, which included a staff restructure, reducing centre opening times from five to four days per week and entering into discussions regarding sale of the part of the building which was leased out to Bradford District Care Trust.

The grant applications submitted were all unsuccessful. The trusts we applied to reported that they had received a 3000% increase in grant applications in this very challenging financial climate. Due to the significant issues with cashflow (which had been reported to the Charities Commission in October 2024 as a risk to the charities financial viability) by October 2024, for the immediate survival of the Charity a decision was made to sell Daisy House Farm in its entirety. The sale completed in March 2025 generating net funds of £680,500.

### Financial Viability

As with many charities, even with savings being made in staff and other expenditure, we have needed to put financial recovery plans in place. The cash funds released from the sale of the building will ensure our viability for the next 12 months and beyond. The charity was also fortunate to receive a legacy in the amount of £110,350 in December 2024 which covered the salaries and overhead costs for January and February 2025 before the funds from the sale of the building were received in March 2025.

Unfortunately, between 19 March 2025 and 4 April 2025 payments totalling £170,000 were made to two employees of the charity without approval from the trustee board. On discovery, this incident was reported to the police and the Charity Commission and these transactions are currently subject to ongoing investigations by both agencies. No conclusions have yet been reached at the date these financial statements were approved. The board of trustees are pursuing recovery of these funds and are working with relevant agencies to pursue recovery of these funds. The trustees are also reviewing internal financial controls to mitigate the risk of anything similar happening again in the future.

In the coming year we intend to;

- Move towards a community led model where we can extend our reach into the heart of all communities across the Bradford and Craven Districts, vital to us as a charity ensuring we support the changing needs of people affected by cancer.
- Following the sale of the building, we will lease a designated hub where we continue to deliver counselling, therapies and other services.
- Look to strengthen the new board by appointing trustees within the health sector, finance, legal, HR and, safeguarding and digital marketing skills
- Continue to generate new funding opportunities and incorporate new and innovative ways of working to increase efficiencies and improve reporting, to meet the new challenges and funding mechanisms being set.

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Trustee's Annual Report

### Results for the year

Income for the year ended 31 March 2024 was £545,244 (2023: £560,774). After expenditure of £604,160 (2023: £581,995), net expenditure for the year was £58,916 (2023: £581,995). This resulted in the total value of funds at 31 March 2024 being £958,258 (2023: £1,017,174) of which £31,409 (2023: £88,104) were unrestricted in nature. Of these general funds at 31 March 2024, £926,854 is held in fixed assets.

Our principal restricted funding sources during the year have been NHS West Yorkshire Integrated Care Board (ICB) and Bradford Metropolitan District Council. The trustees would wish to extend their gratitude to all our funders for their continuing support.

### Reserves Policy

Trustees 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 Trustees have established a 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, which amounts to £150,000 to £450,000. At 31 March 2024 the free reserves fell short of this level at only £31,409. The sale of the building in March 2025 resulted in an increase in free reserves to cover in excess of nine months running costs. Trustees are working on a financial strategy to ensure the charity maintains an appropriate level of reserves, whilst continuing to deliver high standard services to our beneficiaries.

### Trustees' responsibilities in relation to the financial statements

The Charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing the 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;
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The Trustees are responsible for keeping proper 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 the group and hence taking reasonable steps for 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 United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Trustee's Annual Report

### Statement of Disclosure of Information to Examiners

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. It was approved by the Board and signed on its behalf.



Gordon Alistair Richard Guest

.....

Trustee

Date

28/08/2025

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Independent Examiners Report

I report to the trustees on my examination of the financial statements of Cancer Support Yorkshire ('the charity') for the year ended 31 March 2024.

### Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

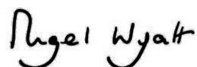
### Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Nigel Wyatt BSC FCA  
Independent Examiner  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

Date: 01/09/2025

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Statement of Financial Activities and Income and Expenditure Account

		2024		2023
		Unrestricted	Restricted	Total
		Funds	Funds	Funds
	Note	£	£	£
<b>Income</b>				
Donations and legacies		94,123	-	94,123
Charitable activities		32,708	305,478	338,186
Other trading activities		111,918	-	111,918
Investment income		1,017	-	1,017
<b>Total Income</b>	<b>2</b>	<u>239,766</u>	<u>305,478</u>	<u>545,244</u>
<b>Expenditure</b>				
Raising funds	<b>5</b>	40,640	-	40,640
Expenditure on charitable activities	<b>6</b>	258,037	305,478	563,515
<b>Total Expenditure</b>		<u>298,677</u>	<u>305,478</u>	<u>604,155</u>
<b>Net Income / (Expenditure)</b>		<u>(58,911)</u>	<u>-</u>	<u>(58,911)</u>
<b>Net Income and Net Movement in Funds</b>				
Total funds brought forward	<b>15</b>	1,017,174	-	1,017,174
Transfers	<b>15</b>	-	-	-
<b>Total Funds Carried Forward</b>	<b>15</b>	<u>958,263</u>	<u>-</u>	<u>958,263</u>

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both companies act and charity SORP reporting requirements.

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Statement of Financial Position

	Note	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible fixed assets	11	930,206	929,070
<b>Current Assets</b>			
Debtors	12	54,921	45,387
Cash at bank and in hand		65,245	132,334
		<u>120,166</u>	<u>177,721</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	13	<u>67,168</u>	<u>59,699</u>
<b>Net Current Assets</b>		<u>52,998</u>	<u>118,022</u>
<b>Total Assets Less Current Liabilities</b>		983,204	1,047,092
<b>Creditors: Amounts Falling due After More Than One Year</b>	14	<u>24,941</u>	<u>29,918</u>
<b>Net Assets</b>	16	<u>958,263</u>	<u>1,017,174</u>
<b>Funds of The Charity</b>			
Restricted funds		-	-
Unrestricted funds			
General funds		31,409	88,104
Designated funds		<u>926,854</u>	<u>929,070</u>
<b>Total Charity Funds</b>	15	<u>958,263</u>	<u>1,017,174</u>

### Directors Responsibilities

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 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

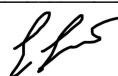
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements. The members have not required the company to obtain an audit of its financial statements under the requirements 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.

Name of director:

Gordon Alistair Richard Guest

Signed on behalf of the directors:



Date of approval:

28/08/2025

Registered Company no. 02179048

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Statement of Cash Flows

	2024	2023
	£	£
<b>Cash Flows from Operating Activities</b>		
Net cash provided by (used in) operating activities	(38,388)	(10,182)
	<u>(38,388)</u>	<u>(10,182)</u>
<b>Cash Flows from Investing Activities</b>		
Dividends and interest	1,017	391
Purchase of tangible fixed assets	(17,611)	(1,322)
Net cash provided by (used in) investing activities	<u>(16,594)</u>	<u>(931)</u>
<b>Cash flows from financing activities:</b>		
Repayments on borrowing	(9,216)	(10,005)
Cash inflows from new borrowing	-	-
Net cash provided by (used in) financing activities	<u>(9,216)</u>	<u>(10,005)</u>
Change in cash and cash equivalents in the reporting period	(64,198)	(21,118)
Cash and cash equivalents at the beginning of the reporting period	129,443	150,561
<b>Cash and Cash Equivalents at the end of the Reporting Period</b>	<u>65,245</u>	<u>129,443</u>

## Reconciliation of Net Movement in Funds to Net Cash Flow from Operating Activities

	2024	2023
	£	£
Net movement in funds for the reporting period (as per the statement of financial activities)	(58,911)	(21,221)
Adjustments for:		
Depreciation charges	20,372	19,716
Dividends and interest from investments	(1,017)	(391)
(Increase) / decrease in debtors	(9,534)	18,761
Increase / (decrease) in creditors	10,702	(27,047)
Net cash provided by (used in) operating activities	<u>(38,388)</u>	<u>(10,182)</u>

## Analysis of Cash and Cash Equivalents

	2024	2023
	£	£
Cash at bank	65,245	132,334
Total cash and cash equivalents	<u>65,245</u>	<u>132,334</u>

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Notes to the Financial Statements

### 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.

#### 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 £.

#### 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.

#### 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.

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Notes to the Financial Statements

### 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.

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.

### 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.

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Notes to the Financial Statements

### 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.

### 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).

### 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.

### 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.

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Notes to the Financial Statements

### 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.

### 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.

### 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.

### Retirement Benefits

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

# **Cancer Support Yorkshire**

**Year Ended 31st March 2024**

## **Notes to the Financial Statements**

### **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

Year Ended 31st March 2024

## Notes to the Financial Statements

### 2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations and Legacies</b>			
Donations and gifts	94,123	-	<b>94,123</b>
Non-performance grants	-	-	-
	<u>94,123</u>	<u>-</u>	<u><b>94,123</b></u>
<b>Charitable Activities</b>			
Performance related grants	7,999	305,478	<b>313,477</b>
Charitable rental income	24,709	-	<b>24,709</b>
Charitable fee income	-	-	-
	<u>32,708</u>	<u>305,478</u>	<u><b>338,186</b></u>
<b>Other trading activities</b>			
Fundraising events	20,902	-	<b>20,902</b>
Charity shop and other trading activities	91,016	-	<b>91,016</b>
	<u>111,918</u>	<u>-</u>	<u><b>111,918</b></u>
<b>Investment Income</b>			
Bank interest	1,017	-	<b>1,017</b>
	<u>1,017</u>	<u>-</u>	<u><b>1,017</b></u>
<b>Total income</b>	<u><b>239,766</b></u>	<u><b>305,478</b></u>	<u><b>545,244</b></u>

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Notes to the Financial Statements

### 2 Analysis of Income (Continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations and Legacies</b>			
Donations and gifts	56,561	-	<b>56,561</b>
Non-performance grants	-	9,230	<b>9,230</b>
	<u>56,561</u>	<u>9,230</u>	<u><b>65,791</b></u>
<b>Charitable Activities</b>			
Performance related grants	-	347,244	<b>347,244</b>
Charitable rental income	21,826	-	<b>21,826</b>
Charitable fee income	16,495	-	<b>16,495</b>
	<u>38,321</u>	<u>347,244</u>	<u><b>385,565</b></u>
<b>Other trading activities</b>			
Fundraising events	35,880	-	<b>35,880</b>
Charity shop and other trading activities	73,147	-	<b>73,147</b>
	<u>109,027</u>	<u>-</u>	<u><b>109,027</b></u>
<b>Investment Income</b>			
Bank interest	391	-	<b>391</b>
	<u>391</u>	<u>-</u>	<u><b>391</b></u>
<b>Total income</b>	<u><b>204,300</b></u>	<u><b>356,474</b></u>	<u><b>560,774</b></u>

### 3 Non-performance Grants Receivable For Core Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Sovereign Healthcare	-	-	-
The Cellar Trust	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Sovereign Healthcare	-	2,030	<b>2,030</b>
The Cellar Trust	-	7,200	<b>7,200</b>
	<u>-</u>	<u>9,230</u>	<u><b>9,230</b></u>

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Notes to the Financial Statements

### 4 Performance Related Grants

	<b>2024</b>	2023
	<b>£</b>	£
NHS ICB Core funding	239,939	278,487
Bradford MDC/ Equality Together	50,500	41,600
Mayor's cost of living fund	-	3,250
Macmillan Cancer Support	2,311	8,249
Lyndal Tree Foundation	7,999	-
Bradford VCS Alliance (Clicks)	12,728	14,033
First Steps	-	1,625
	<u>313,477</u>	<u>347,244</u>

### 5 Raising funds

	Unrestricted Funds	Restricted Funds	<b>Total Funds</b>
	£	£	<b>2024</b>
	£	£	<b>£</b>
Fundraising costs	6,241	-	<b>6,241</b>
Staff costs	34,399	-	<b>34,399</b>
	<u>40,640</u>	<u>-</u>	<u><b>40,640</b></u>

	Unrestricted Funds	Restricted Funds	<b>Total Funds</b>
	£	£	<b>2023</b>
	£	£	<b>£</b>
Fundraising costs	11,337	-	<b>11,337</b>
Staff costs	52,890	-	<b>52,890</b>
	<u>64,227</u>	<u>-</u>	<u><b>64,227</b></u>

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Notes to the Financial Statements

### 6 Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Staff costs	39,987	244,701	<b>284,688</b>
Depreciation and impairment	20,372	-	<b>20,372</b>
Service provision	1,213	27,167	<b>28,380</b>
Staff travel and training	1,316	561	<b>1,877</b>
Telephone and internet	5,382	438	<b>5,820</b>
IT costs	19,006	6,609	<b>25,615</b>
Print, postage and stationery	5,886	223	<b>6,109</b>
Insurance	8,106	252	<b>8,358</b>
Marketing and publicity	550	720	<b>1,270</b>
Office costs and equipment	9,738	1,871	<b>11,609</b>
Recruitment, publications and subscriptions	643	-	<b>643</b>
Bank charges	3,095	-	<b>3,095</b>
	<u>115,294</u>	<u>282,542</u>	<u><b>397,836</b></u>
Share of support costs (note 7)	140,463	22,936	<b>163,399</b>
Share of governance costs (note 8)	2,280	-	<b>2,280</b>
	<u>142,743</u>	<u>22,936</u>	<u><b>165,679</b></u>
	<u>258,037</u>	<u>305,478</u>	<u><b>563,515</b></u>

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Notes to the Financial Statements

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Staff costs	213,797	-	<b>213,797</b>
Depreciation and impairment	19,716	-	<b>19,716</b>
Service provision	38,040	-	<b>38,040</b>
Staff travel and training	2,214	-	<b>2,214</b>
Telephone and internet	5,154	-	<b>5,154</b>
IT costs	26,923	-	<b>26,923</b>
Print, postage and stationery	4,515	-	<b>4,515</b>
Insurance	7,515	-	<b>7,515</b>
Marketing and publicity	2,074	-	<b>2,074</b>
Office costs and equipment	23,050	-	<b>23,050</b>
Recruitment, publications and subscriptions	1,375	-	<b>1,375</b>
Bank charges	3,483	-	<b>3,483</b>
	<hr/>	<hr/>	<hr/>
	347,856	-	<b>347,856</b>
Share of support costs (note 7)	164,212	-	<b>164,212</b>
Share of governance costs (note 8)	5,700	-	<b>5,700</b>
	<hr/>	<hr/>	<hr/>
	169,912	-	<b>169,912</b>
	<hr/>	<hr/>	<hr/>
	517,768	-	<b>517,768</b>

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Notes to the Financial Statements

### 7 Support Costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Staff costs	44,784	-	44,784
Utilities	27,874	1,456	29,330
Rent and rates	16,391	12,344	28,735
Repairs and maintenance	26,049	9,136	35,185
Bookkeeping and payroll	8,188	-	8,188
Legal and professional	17,177	-	17,177
	<u>140,463</u>	<u>22,936</u>	<u>163,399</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Staff costs	66,719	-	66,719
Utilities	13,385	-	13,385
Rent and rates	39,047	-	39,047
Repairs and maintenance	18,297	-	18,297
Bookkeeping and payroll	19,461	-	19,461
Legal and professional	7,303	-	7,303
	<u>164,212</u>	<u>-</u>	<u>164,212</u>

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

### 8 Governance Costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Audit fees	-	-	-
Intendent examinations fees	2,280	-	2,280
	<u>2,280</u>	<u>-</u>	<u>2,280</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Audit fees	5,700	-	5,700
Intendent examinations fees	-	-	-
	<u>5,700</u>	<u>-</u>	<u>5,700</u>

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Notes to the Financial Statements

### 9 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2024</b>	2023
	£	£
Gross wages and salaries	325,802	300,928
Employer's national insurance	20,534	17,233
Pension contributions	17,535	15,245
	<u>363,871</u>	<u>333,406</u>

The average headcount of employees during the year was as follows:

	<b>2024</b>	2023
Average headcount	17	17

One employee received benefits of more than £60,000 during the year (2023: 0).

### Key Management Personnel

The charity considers its key management personnel to be the trustees and principal staff. Total remuneration paid during the year including employers national insurance and employers pension contributions £157,207.

### Pension Scheme

The pension costs of £17,535 (2022: £15,245) represent payments to defined contribution pension schemes operated in the names of individual employees of the charity. At the balance sheet date, there were no contributions outstanding.

### 10 Trustee Remuneration and Expenses

No Trustees claimed expense reimbursements during the year. No other remuneration or benefits were paid (2023: none).

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Notes to the Financial Statements

### 11 Tangible Fixed Assets

	Freehold buildings £	Furniture and equipment £	<b>Total</b> £
<b>Cost</b>			
At 1 April 2023	1,159,120	111,379	1,270,499
Additions	-	17,611	17,611
	<u>1,159,120</u>	<u>128,990</u>	<u>1,288,110</u>
<b>Depreciation</b>			
At 1 April 2023	244,673	96,756	341,429
Charge for this year	16,339	3,488	19,827
Adjustment	-	(3,352)	(3,352)
	<u>261,012</u>	<u>96,892</u>	<u>357,904</u>
<b>Carrying amount</b>			
<b>At 31 March 2024</b>	<b><u>898,108</u></b>	<b><u>32,098</u></b>	<b><u>930,206</u></b>
At 31 March 2023	<u>914,447</u>	<u>14,623</u>	<u>929,070</u>

### 12 Debtors

	<b>2024</b> £	2023 £
Trade debtors	34,194	4,436
Other debtors	700	452
Prepayments and accrued income	20,027	40,499
	<u>54,921</u>	<u>45,387</u>

### 13 Creditors: Amounts Falling Due Within One Year

	<b>2024</b> £	2023 £
Bank loans	5,529	9,768
Other taxation and social security	8,922	-
Deferred income	23,696	-
Trade creditors	15,547	20,008
Other creditors	-	8,316
Accruals	13,474	21,607
	<u>67,168</u>	<u>59,699</u>

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Notes to the Financial Statements

### 14 Creditors: Amounts Falling Due After More Than One Year

	<b>2024</b>	2023
	<b>£</b>	£
Bank Loans	24,941	29,918
	<u>24,941</u>	<u>29,918</u>

### 14 Deferred Income

	<b>2024</b>	2023
	<b>£</b>	£
Balance at the beginning of the reporting period	-	27,655
Amount released to income	-	(27,655)
Amount deferred in year	23,696	-
Balance at the end of the reporting period	<u>23,696</u>	<u>-</u>

At the close of the year end rental income totalling £23,696 was received relating to the accounting year 2024/25. Due to the entitlement of this income not passing until provision of rental premises had been provided the income has been deferred.

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Notes to the Financial Statements

### 15 Analysis of Charitable Funds

	1 Apr 2023 £	Income £	Expenditure £	Transfers £	31 Mar 2024 £
<b>Unrestricted Funds</b>					
<b>Unrestricted</b>					
General funds	88,104	239,766	(278,305)	(18,156)	31,409
	<u>88,104</u>	<u>239,766</u>	<u>(278,305)</u>	<u>(18,156)</u>	<u>31,409</u>
<b>Designated</b>					
Fixed asset fund	929,070	-	(20,372)	18,156	926,854
	<u>929,070</u>	<u>-</u>	<u>(20,372)</u>	<u>18,156</u>	<u>926,854</u>
<b>Total Unrestricted Funds</b>	<u>1,017,174</u>	<u>239,766</u>	<u>(298,677)</u>	<u>-</u>	<u>958,263</u>
<b>Restricted Funds</b>					
Bradford MDC/Equality Together Benefits Advice Service	-	50,500	(50,500)	-	-
The VCS Alliance CCG	-	12,728	(12,728)	-	-
NHS ICB - Core	-	239,939	(239,939)	-	-
South Asian Women's Support Group	-	2,311	(2,311)	-	-
	<u>-</u>	<u>305,478</u>	<u>(305,478)</u>	<u>-</u>	<u>-</u>
<b>Total Funds</b>	<u>1,017,174</u>	<u>545,244</u>	<u>(604,155)</u>	<u>-</u>	<u>958,263</u>

#### Fund transfers

Transfer of £18,156 from the general fund to the fixed asset fund to match the net book value of total fixed assets carried forward. This represents in the main the transfer of newly purchased fixed assets during the year from the general fund to the designated fixed asset fund.

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Notes to the Financial Statements

### Analysis of charitable funds (Continued)

	1 Apr 2022 £	Income £	Expenditure £	Transfers £	31 Mar 2023 £
<b>Unrestricted Funds</b>					
<b>Unrestricted</b>					
General funds	90,930	204,300	(205,804)	(1,322)	88,104
	<u>90,930</u>	<u>204,300</u>	<u>(205,804)</u>	<u>(1,322)</u>	<u>88,104</u>
<b>Designated</b>					
Fixed asset fund	947,465	-	(19,717)	1,322	929,070
	<u>947,465</u>	<u>-</u>	<u>(19,717)</u>	<u>1,322</u>	<u>929,070</u>
<b>Total Unrestricted Funds</b>	<u>1,038,395</u>	<u>204,300</u>	<u>(225,521)</u>	<u>-</u>	<u>1,017,174</u>
<b>Restricted Funds</b>					
Bradford MDC/Equality Together Benefits Advice Service	-	41,600	(41,600)	-	-
The VCS Alliance CCG	-	14,033	(14,033)	-	-
NHS ICB - Core	-	278,487	(278,487)	-	-
South Asian Women's Support Group	-	2,030	(2,030)	-	-
Mayor's cost of living fund	-	3,250	(3,250)	-	-
Macmillan salary support	-	8,250	(8,250)	-	-
NHS CCGs - First Steps	-	1,625	(1,625)	-	-
Counselling Skills	-	7,200	(7,200)	-	-
The VCS Alliance CCG	-	14,033	(14,033)	-	-
	<u>-</u>	<u>370,508</u>	<u>(370,508)</u>	<u>-</u>	<u>-</u>
<b>Total Funds</b>	<u>1,038,395</u>	<u>574,808</u>	<u>(596,029)</u>	<u>-</u>	<u>1,017,174</u>

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Notes to the Financial Statements

### Fund Descriptions

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 deliver programmes of

Monthly Donations: To fund hypnotherapy sessions.

Macmillan salary support: To fund 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: Funded by Sovereign Healthcare.

Counselling skills: Funded by The Cellar Trust.

The Lord Mayor's cost of living fund: To help deliver additional welfare advice within warm space

### 16 Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2024 £</b>
Tangible fixed assets	930,206	-	930,206
Current assets	120,166	-	120,166
Creditors less than 1 year	(67,168)	-	(67,168)
Creditors due after more than 1 year	(24,941)	-	(24,941)
	<u>958,263</u>	<u>-</u>	<u>958,263</u>

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2023 £</b>
Tangible fixed assets	929,070	-	929,070
Current assets	177,721	-	177,721
Creditors less than 1 year	(59,699)	-	(59,699)
Creditors due after more than 1 year	(29,918)	-	(29,918)
	<u>1,017,174</u>	<u>-</u>	<u>1,017,174</u>

### 17 Related Party Transactions

No related party transactions took place during the year (2023: nil).

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Notes to the Financial Statements

### 18 Events after the reporting period

#### **Sale of Building**

Subsequent to the financial year-end, but before the approval of these financial statements, the charity completed the sale of Cancer Support Yorkshire building, located at Daisy House Farm, 44 Smith Lane, Bradford BD9 6DA. The sale was finalised on 14th of March 2025, with a total sale value of £690,000. The proceeds from the sale will be used to support the charity's ongoing activities and financial sustainability.

#### **Restructure of Staffing Structure**

In an effort to improve financial sustainability, the charity has undertaken a restructuring of its staffing model. This includes a reduction in working hours across certain roles, aimed at achieving monthly cost savings of approximately £5,000. The changes took effect from October 2024, with affected staff members having been consulted in accordance with employment regulations and best practice.

# Cancer Support Yorkshire

Year Ended 31st March 2024

## Notes to the Financial Statements

### 17 Prior Year Statement of Financial Activities and Income and Expenditure Account

	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>Income</b>			
Donations and legacies	56,561	9,230	<b>65,791</b>
Charitable activities	38,321	347,244	<b>385,565</b>
Other trading activities	109,027	-	<b>109,027</b>
Investment income	391	-	<b>391</b>
<b>Total Income</b>	<u>204,300</u>	<u>356,474</u>	<u><b>560,774</b></u>
<b>Expenditure</b>			
Raising funds	64,227	-	<b>64,227</b>
Expenditure on charitable activities	161,294	356,474	<b>517,768</b>
<b>Total Expenditure</b>	<u>225,521</u>	<u>356,474</u>	<u><b>581,995</b></u>
<b>Net Income / (Expenditure)</b>	<u>(21,221)</u>	<u>-</u>	<u><b>(21,221)</b></u>
<b>Net Income and Net Movement in Funds</b>			
Total funds brought forward	1,038,395	-	<b>1,038,395</b>
Transfers	-	-	-
<b>Total Funds Carried Forward</b>	<u>1,017,174</u>	<u>-</u>	<u><b>1,017,174</b></u>