

Company Registration Number - 02184955

The Charity Registration Number is :- 519725

"Lyndale" Knowsley Cancer Support Centre Limited

Report and Accounts

31 October 2024

"Lyndale" Knowsley Cancer Support Centre Limited

Report and accounts for the year ended 31 October 2024

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"Lyndale" Knowsley Cancer Support Centre Limited

Company Registration Number - 02184955

Trustees' Annual Report for the year ended 31 October 2024

The Trustees present their Report and Accounts for the year ended 31 October 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- "Lyndale" Knowsley Cancer Support Centre Limited.

The charity is also known by its operating name, "Lyndale" Knowsley Cancer Support Centre Limited.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 519725.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Lyndale

40 Huyton Lane, Huyton

Liverpool, L36 7XG

Telephone T: 0151 489 3538

Email Address www.knowsleycancersupport.co.uk Web address support@lyndalecancersupport.co.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Victoria Cleary

Margaret Davitt

Sharon Harvey (appointed 29 May 2024)

Catherine Mather (appointed 10 October 2024)

Winifred Pickup

Pamela Richards

"Lyndale" Knowsley Cancer Support Centre Limited

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Trustees' Annual Report for the year ended 31 October 2024

The following persons served as Trustees during the year ended 31 October 2024 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To provide the relief of any person suffering from cancer in any form by:

- a) offering a counselling service to cancer sufferers and their dependants, relatives or friends
- b) promoting facilities for the exchange of experiences, views and information among cancer sufferers, their families and friends and other interested persons
- c) establishing and managing a home care visiting service whereby persons suffering from cancer in any form may be visited and comforted in their own home or other establishment
- d) to acquire, establish, maintain and manage or assist in the acquisition, establishment, maintenance and management of a respite centre or centres for the short term care of such persons suffering from cancer to produce temporary relief and assistance to cancer sufferers dependants, relatives, friends or other interested persons, provided that this shall not entitle the association to provide long term residential care.

The main activities undertaken in relation to those purposes during the year and to further the charity's purpose for the public benefit.

- Lyndale has again received a grant for therapies and yoga sessions.
- Lyndale once again held an Afternoon Tea, Bingo Bongo afternoon, a Christmas Party and a Garden Party.
- Lyndale continues its registration with Knowsley Chamber and we have received advice from two companies.
- Collecting tins are still being filled by customers at several businesses across Knowsley.
- Small collecting boxes are taken home by members and volunteers alike.
- Leaflets continue to be sent out or hand delivered to GP surgeries, hospital waiting areas, hospices and Macmillan hubs.
- Contact with ICB (formerly CCG), CRG and Macmillan facilitators, Health Watch and One Knowsley maintained.
- Lyndale Continues contact with Community Matrons, GP's, Knowsley Benefit Office and Macmillan nurses.

"Lyndale" Knowsley Cancer Support Centre Limited

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Trustees' Annual Report for the year ended 31 October 2024

The main achievements and performance of the charity during the year, plans for next year and how these benefit wider society and the beneficiaries.

- This year Lyndale will continue to apply for grants to pay for therapies and yoga sessions.
- Lyndale will continue to pay for Annual membership of Knowsley Chamber.
- We will maintain contact with Knowsley Communications Dept to send out adverts for new volunteers from local businesses across Knowsley.
- Counter Collection tins will be distributed across shops and businesses to raise funds.
- Home Collection boxes will be handed out to members and volunteers to also raise funds.
- Lyndale will contact Web designers to set up a new website at reasonable prices.
- Liverpool University radiology students will be welcome to Lyndale to talk to members about their experience of radiology treatment.
- Lyndale will continue to support carers and relatives and contact Knowsley Carers for additional information about their services.
- Lyndale will network with other local and national charities for additional information and support and from Cheshire & Merseyside Sector for additional support for disabled and housebound people and families with cancer.
- Lyndale fundraising activities and days out will continue to be arranged at various events through the year. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit when reviewing the charity's aims and objectives and in planning future activities.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Within the Board of Trustees there is a wide range of expertise and experience. The Trustees follow an induction programme to familiarise themselves with the charity and their role when they join the organisation and receive regular training.

Bankers	National Westminster
Accountants	Adding Value Consultancy Limited, Bluecoat Chambers, College Lane, Liverpool

"Lyndale" Knowsley Cancer Support Centre Limited

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Trustees' Annual Report for the year ended 31 October 2024

Financial review

The charity's financial position at the end of the year ended 31 October 2024

The financial position of the charity at 31 October 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	(34,212)	(22,032)
Unrestricted Revenue Funds available for the general purposes of the charity	87,243	15,597
Designated Revenue Funds	-	103,228
Total Unrestricted Funds	87,243	118,825
Restricted Revenue Funds	347,461	350,091
Total Funds	434,704	468,916

Financial review of the position at the reporting date, 31 October 2024 .

The deficit for the year amounted to £34,212 (2023: £22,032 deficit). The reserves position stood at £434,704 (2023: £468,916) of which £87,243 (2023: £118,825) was unrestricted.

The Trustees are aware of the need to increase income and/or make significant savings in the operating expenses of the Charity to ensure its ongoing financial viability.

Policies on reserves.

It is the policy of the charity to hold reserves in its unrestricted funds in order to establish an appropriate level of working capital and to protect the future operations of the charity from the effects of any unforeseen and material variations in its income streams, as part of a policy of good financial management practice.

The Trustees have targeted a cash reserves minimum of £70,000 which currently equates approximately to 12 months' operating expenditure. At the year-end cash reserves covering all funds amounted to £53,124 including amounts held on short term deposit (2022: £94,661) and this is now short of the reserves policy target.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund for the coming year.

"Lyndale" Knowsley Cancer Support Centre Limited

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Trustees' Annual Report for the year ended 31 October 2024

Details of The Independent Examiner

Matthew Brown
Member of CIPFA
Bluecoat Chambers
College Lane
Liverpool
L1 3BZ

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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 also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

"Lyndale" Knowsley Cancer Support Centre Limited

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Trustees' Annual Report for the year ended 31 October 2024

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 9 to 23.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 2nd July 2025.

Margaret H Davitt
2/7/25

Margaret Davitt
Director and Trustee

"Lyndale" Knowsley Cancer Support Centre Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 October 2024

I report to the Trustees on my examination of the financial statements of the charitable company on pages 9 to 23 for the year ended 31 October 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 14.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of CIPFA, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

"Lyndale" Knowsley Cancer Support Centre Limited

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-

A handwritten signature in blue ink, consisting of the initials 'MB' followed by a long horizontal stroke.

Matthew Brown - Independent Examiner

CIPFA

Bluecoat Chambers
College Lane
Liverpool
L1 3BZ

This report was signed on 2nd July 2025

"Lyndale" Knowsley Cancer Support Centre Limited - Statement of Financial Activities for the year ended 31 October 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 October 2024, as required by the Companies Act 2006)

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	25,719	-	25,719	25,655
Investments	1,428	-	1,428	166
Total income	27,147	-	27,147	25,821
Expenditure on:				
Charitable activities	58,729	2,630	61,359	47,853
Total expenditure	58,729	2,630	61,359	47,853
Net income for the year	(31,582)	(2,630)	(34,212)	(22,032)
Net income after transfers	(31,582)	(2,630)	(34,212)	(22,032)
Net movement in funds	(31,582)	(2,630)	(34,212)	(22,032)
Reconciliation of funds:-				
Total funds brought forward	118,825	350,091	468,916	490,948
Total funds carried forward	87,243	347,461	434,704	468,916

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 14 to 23 form an integral part of these accounts.

"Lyndale" Knowsley Cancer Support Centre Limited - Statement of Financial Activities for the year ended 31 October 2024

"Lyndale" Knowsley Cancer Support Centre Limited - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:			
Donations & Legacies	17,903	7,752	25,655
Investments	166	-	166
Total income	<u>18,069</u>	<u>7,752</u>	<u>25,821</u>
Expenditure on:			
Charitable activities	37,471	10,382	47,853
Total expenditure	<u>37,471</u>	<u>10,382</u>	<u>47,853</u>
Net income for the year	(19,402)	(2,630)	(22,032)
Transfers between funds	-	-	-
Net income after transfers	<u>(19,402)</u>	<u>(2,630)</u>	<u>(22,032)</u>
Net movement in funds	<u>(19,402)</u>	<u>(2,630)</u>	<u>(22,032)</u>
Reconciliation of funds:-			
Total funds brought forward	138,227	352,721	490,948
Total funds carried forward	<u>118,825</u>	<u>350,091</u>	<u>468,916</u>

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

"Lyndale" Knowsley Cancer Support Centre Limited - Statement of Financial Activities for the year ended 31 October 2024

Movements in revenue and capital funds for the year ended 31 October 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	118,825	350,091	468,916	490,948
Recognised gains and losses before transfers	(31,582)	(2,630)	(34,212)	(22,032)
Closing revenue funds	<u>87,243</u>	<u>347,461</u>	<u>434,704</u>	<u>468,916</u>

Designated revenue funds included within the unrestricted funds above

	Total Funds 2024 £	Last year Total Funds 2023 £
At 1 November	103,228	105,368
Transfer (to)/from revenue accumulated funds	(103,228)	(2,140)
At 31 October	<u>-</u>	<u>103,228</u>

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	87,243	347,461	434,704	365,688
Revenue designated funds	-	-	-	103,228
Total funds	<u>87,243</u>	<u>347,461</u>	<u>434,704</u>	<u>468,916</u>

The notes attached on pages 14 to 23 form an integral part of these accounts.

"Lyndale" Knowsley Cancer Support Centre Limited - Statement of Financial Activities for the year ended 31 October 2024

**"Lyndale" Knowsley Cancer Support Centre Limited
Income and Expenditure Account for the year ended 31 October 2024 as required by the Companies Act 2006**

	2024 £	2023 £
Income		
Income from operations	25,719	25,655
Investment income		
Interest receivable	1,428	166
Gross income in the year before exceptional items	27,147	25,821
Gross income in the year including exceptional items	27,147	25,821
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	57,123	41,464
Depreciation and amortisation	3,036	4,769
Governance costs	1,200	1,620
Total expenditure in the year	61,359	47,853
Net income before tax in the financial year	(34,212)	(22,032)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(34,212)	(22,032)
Retained surplus for the financial year	(34,212)	(22,032)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 23 form an integral part of these accounts.

"Lyndale" Knowsley Cancer Support Centre Limited - Balance Sheet as at 31

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	8	432,242	435,278
Current assets			
Debtors	9	480	-
Cash at bank and in hand		53,124	94,661
Total current assets		<u>53,604</u>	<u>94,661</u>
Creditors: amounts falling due within one year	10	<u>(2,842)</u>	<u>(12,723)</u>
Net current assets		50,762	81,938
Net assets		<u>483,004</u>	<u>517,216</u>
Creditors: amounts falling due after more than one year	11	(48,300)	(48,300)
The total net assets of the charity		<u>434,704</u>	<u>468,916</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds			
Restricted Revenue Funds	16	347,461	350,091
		347,461	350,091
Unrestricted Funds			
Unrestricted Revenue Funds	16	87,243	15,597
		87,243	15,597
Designated Funds			
Designated Revenue Funds	16	-	103,228
		-	103,228
Total charity funds		<u>434,704</u>	<u>468,916</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Margaret Davitt
2/7/25

Margaret Davitt
Trustee

Approved by the board of trustees on 2nd July 2025

The notes attached on pages 14 to 23 form an integral part of these accounts.

"Lyndale" Knowsley Cancer Support Centre Limited

Notes to the Accounts for the year ended 31 October 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 October 2025, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

"Lyndale" Knowsley Cancer Support Centre Limited

Notes to the Accounts for the year ended 31 October 2024

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition. On 18 March 2025 the Trustees requested a rebuild cost assessment for the property for insurance purposes which indicated in excess of the carrying value of the property in the financial statements.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold property & alterations	2 % straight line of cost less residual value
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Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

"Lyndale" Knowsley Cancer Support Centre Limited

Notes to the Accounts for the year ended 31 October 2024

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2024	2023
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	3,036	4,769

6 The contribution of volunteers

In common with many organisations in the voluntary sector, Lyndale receives much valuable support from its volunteers. We again gratefully acknowledge the support and continued contribution of our volunteers with their wide-ranging input to our work.

The charity is very reliant on the contribution and dedication of its volunteers, and their involvement at all levels continue to be a particular strength of the charity.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Tangible fixed assets

<i>Current Year</i>	Freehold Property & alterations	Fixtures & fittings	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 November 2023	502,861	60,947	-	563,808
At 31 October 2024	502,861	60,947	-	563,808
Depreciation				
At 1 November 2023	67,602	60,928	-	128,530
Charge for the year	3,017	19	-	3,036
At 31 October 2024	70,619	60,947	-	131,566
Net book value				
At 31 October 2024	432,242	-	-	432,242
At 31 October 2023	435,259	19	-	435,278

9 Debtors

	2024	2023
	£	£
Prepayments and accrued income	480	-

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	2,842	12,723

"Lyndale" Knowsley Cancer Support Centre Limited

Notes to the Accounts for the year ended 31 October 2024

	2024	2023
	£	£
11 Creditors: amounts falling due after one year		
Accruals for grants payable	48,300	48,300
	<hr/>	<hr/>
12 Financial commitments under operating leases	2024	2023
	£	£
At the year end the charity had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire:		
within one year	864	-
within two to five years	-	864
in over five years	5,320	5,320
	<hr/>	<hr/>
	6,184	6,184
	<hr/>	<hr/>
13 Income and Expenditure account summary	2024	2023
	£	£
At 1 November 2023	468,916	490,948
Surplus after tax for the year	(34,212)	(22,032)
	<hr/>	<hr/>
At 31 October 2024	434,704	468,916
	<hr/>	<hr/>

14 Related party transactions

There were no transactions with related parties in the year.

15 Particulars of how particular funds are represented by assets and liabilities

At 31 October 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	432,242	-	-	432,242
Current Assets	(293,857)		347,461	53,604
Current Liabilities	(2,842)	-	-	(2,842)
Long Term Liabilities	(48,300)	-	-	(48,300)
	<hr/>	<hr/>	<hr/>	<hr/>
	87,243	-	347,461	434,704
	<hr/>	<hr/>	<hr/>	<hr/>
At 1 November 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	435,278	-	-	435,278
Current Assets	(358,658)	103,228	350,091	94,661
Current Liabilities	(12,723)	-	-	(12,723)
Long Term Liabilities	(48,300)	-	-	(48,300)
	<hr/>	<hr/>	<hr/>	<hr/>
	15,597	103,228	350,091	468,916
	<hr/>	<hr/>	<hr/>	<hr/>

"Lyndale" Knowsley Cancer Support Centre Limited

Notes to the Accounts for the year ended 31 October 2024

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 17 £	See Note 18 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	15,597	(31,582)	103,228	87,243
Designated Revenue Funds	103,228	-	(103,228)	-
Total unrestricted and designated funds	118,825	(31,582)	-	87,243
Restricted funds:-				
Buildings	350,091	(2,630)	-	347,461
Total restricted funds	350,091	(2,630)	-	347,461
Total charity funds	468,916	(34,212)	-	434,704

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024 £	2024 £	2024 £	2024 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	27,147	(58,729)	-	(31,582)
Restricted funds:-				
Buildings	-	(2,630)	-	(2,630)
	27,147	(61,359)	-	(34,212)

18 Details of transfers between funds

The transfers shown in note 16 above are:-

	2024 £
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	103,228
To/(from) Designated Revenue Funds	(103,228)
Net transfers	-

"Lyndale" Knowsley Cancer Support Centre Limited

Notes to the Accounts for the year ended 31 October 2024

19 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Designated Revenue Funds

The maintenance designated fund is for future repairs and maintenance of the property. The Trustees have decided to transfer these funds to Unrestricted Revenue Funds.

Designated Fixed Asset Funds

This fund was set up during the 31 October 2020 financial year to recognise the future depreciation expenditure that will be recognised by the charity relating to unrestricted assets. The Trustees have decided to transfer these funds to Unrestricted Revenue Funds.

Restricted funds:-

Buildings

The reserve for the funds received for the refurbishment of the charity's premises at Huyton.

20 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the 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.

"Lyndale" Knowsley Cancer Support Centre Limited

Detailed analysis of income and expenditure for the year ended 31 October 2024 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

21 Donations, Grants and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Donations and gifts from individuals				
Small donations individually less than £1000	6,061	-	6,061	7,345
Total donations and gifts from individuals	6,061	-	6,061	7,345
	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants from government and public bodies				
NHS Cheshire & Merseyside Integrated Care Board	19,658	-	19,658	10,558
Total public sector revenue grants	19,658	-	19,658	10,558
	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants and donations from non public bodies				
PH Holt	-	-	-	7,752
Total private sector revenue grants	-	-	-	7,752
Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis				
	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Prior Year	-	7,752	7,752	
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies	25,719	-	25,719	25,655

"Lyndale" Knowsley Cancer Support Centre Limited

Detailed analysis of income and expenditure for the year ended 31 October 2024 as required by the SORP 2015

<i>Prior year</i>	Unrestricted Funds	Restricted Funds	Prior Year Total Funds	
	2023 £	2023 £	2023 £	
Total Donations, Grants and Legacies	17,903	7,752	25,655	
22 Investment income				
	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024 £	2024 £	2024 £	2023 £
Bank Interest Receivable	1,428	-	1,428	166
Total investment income	1,428	-	1,428	166
23 Expenditure on charitable activities				
<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024 £	2024 £	2024 £	2023 £
Therapy costs	11,640	-	11,640	6,360
Other beneficiaries costs	868	-	868	1,391
Total direct spending	12,508	-	12,508	7,751
<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2023 £	2023 £	2023 £	
Therapy costs	-	6,360	6,360	
Other beneficiaries costs	-	1,391	1,391	
Total direct spending	-	7,751	7,751	
24 Expenditure on charitable activities				
<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024 £	2024 £	2024 £	2023 £
Reallocated from support costs	45,021	2,630	47,651	38,482
Total charitable activities	45,021	2,630	47,651	38,482

"Lyndale" Knowsley Cancer Support Centre Limited

Detailed analysis of income and expenditure for the year ended 31 October 2024 as required by the SORP 2015

25 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Volunteer costs				
Volunteers' expenses	1,757	-	1,757	1,642
Premises Expenses				
Water charges	1,116	-	1,116	957
Light heat and power	6,334	-	6,334	2,755
Cleaning and waste management	9,243	-	9,243	7,572
Premises repairs, renewals and maintenance	6,846	-	6,846	4,529
Administrative overheads				
Telephone, fax and internet	2,875	-	2,875	3,941
Stationery and printing	291	-	291	167
Equipment operating leases	11,788	-	11,788	8,817
Subscriptions, DBS & ICO fees	643	-	643	270
Insurance	960	-	960	-
Sundry expenses	895	-	895	2,865
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
As detailed in Note 26	1,051	-	1,051	-
Professional fees paid to advisors other than the auditor or examiner				
Legal fees	600	-	600	-
Financial costs				
Bank charges	216	-	216	198
Depreciation & Amortisation in total for the period	406	2,630	3,036	4,769
Support costs before reallocation	45,021	2,630	47,651	38,482
Less support costs reallocated to specific activities				
To charitable trading costs	(45,021)	(2,630)	(47,651)	(38,482)
Volunteer costs				
Volunteers' expenses	1,641	1	1,642	
Administrative overheads				
Financial costs				
Depreciation & Amortisation in total for the period	2,139	2,630	4,769	
Support costs before reallocation	35,851	2,631	38,482	
Total support costs - Prior Year	(2,631)	2,631	-	

"Lyndale" Knowsley Cancer Support Centre Limited

Detailed analysis of income and expenditure for the year ended 31 October 2024 as required by the SORP 2015

26 Other Expenditure - Governance costs

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2024	2024	2024	2023
	£	£	£	£
Independent Examiner's fees	1,200	-	1,200	1,620
Total Governance costs	1,200	-	1,200	1,620

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2024	2024	2024	2023
	£	£	£	£
Other financial services	1,051	-	1,051	-
Total additional fees included in support costs at Note 25	1,051	-	1,051	-

27 Total Charitable expenditure

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2024	2024	2024	2023
	£	£	£	£
Total direct spending	12,508	-	12,508	7,751
Total charitable activities	45,021	2,630	47,651	38,482
Total Governance costs	1,200	-	1,200	1,620
Total charitable expenditure	58,729	2,630	61,359	47,853

<i>Prior Year</i>	Prior Year	Prior Year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
	2023	2023	2023
	£	£	£
Total direct spending	-	7,751	7,751
Total charitable activities	38,482	-	38,482
Total support costs	(2,631)	2,631	-
Total Governance costs	1,620	-	1,620
Total charitable expenditure	37,471	10,382	47,853