

COMPANY REGISTRATION NUMBER: NI055010
CHARITY REGISTRATION NUMBER: NIC1000002

Cancer Lifeline
Company Limited by Guarantee
Unaudited Financial Statements
For the year ended 31 March 2023

Cancer Lifeline

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

Examiner's Report

I report to the trustees on my examination of the financial statements of Cancer Lifeline ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

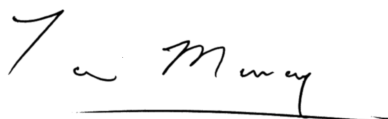
Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Chartered Association of Certified Accountants which is one of the listed bodies so qualified.

I have completed my examination. I confirm that no matters have come to my attention in connection with my 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 386 of the 2006 Act: or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Independent Examiner
Ian Murray FCCA, on behalf of Ian Murray & Co.

5th September 2023

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Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	59,508	344,015	403,523	392,763
Other trading activities	6	58,631	–	58,631	57,649
Total income		<u>118,139</u>	<u>344,015</u>	<u>462,154</u>	<u>450,412</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	47,016	–	47,016	44,362
Expenditure on charitable activities	8,9	70,012	352,452	422,464	403,367
Total expenditure		<u>117,028</u>	<u>352,452</u>	<u>469,480</u>	<u>447,729</u>
Net (expenditure)/income and net movement in funds		<u>1,111</u>	<u>(8,437)</u>	<u>(7,326)</u>	<u>2,683</u>
Reconciliation of funds					
Total funds brought forward		369,176	198,981	568,157	565,474
Total funds carried forward		<u>370,287</u>	<u>190,544</u>	<u>560,831</u>	<u>568,157</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 3 – 11 form part of these Accounts

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Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	214,581	222,669
Current assets			
Debtors	15	900	–
Cash at bank and in hand		363,585	359,068
		<u>364,485</u>	<u>359,068</u>
Creditors: amounts falling due within one year	20	<u>18,235</u>	<u>13,580</u>
Net current assets		<u>346,250</u>	<u>345,488</u>
Total assets less current liabilities		<u>560,831</u>	<u>568,157</u>
Funds of the charity			
Restricted funds		190,544	198,981
Unrestricted funds		370,287	369,176
Total charity funds	17	<u>560,831</u>	<u>568,157</u>

The notes on pages 3 – 11 form part of these Accounts

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 4th September 2023, and are signed on behalf of the board by:

Bernadetta Montgomery
Trustee

Gloria Mathews
Trustee

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Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 44 Alliance Avenue, Belfast, BT14 7PJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended.

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	2% straight line
Motor vehicles	-	25% reducing balance
Equipment	-	20% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Limited by guarantee

Cancer Lifeline is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes 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.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	54,962	–	54,962
Collection Boxes & Public Collections	4,546	–	4,546
Grants			
DFC (Neighbourhood Renewal)	–	83,319	83,319
The National Lottery Community Fund [People in Communities Programme)	–	60,915	60,915
HSC [Public Health Agency]	–	74,099	74,099
BHSCT [Carers' Support Services]	–	10,488	10,488
BHSCT [Primary Care Talking Therapies]	–	4,556	4,556
Belfast City Council [Revenue Grant]	–	18,500	18,500
Belfast City Council Covid-19 Recovery Revitalisation Fund	–	–	–
Job Retention Scheme Grants	–	–	–
Department for Communities Covid recovery Fund	–	–	–
CFNI The Comic Relief Empower Change Core Programme	–	12,320	12,320
CFNI (through Department of Health Cancer Charity support fund)	–	66,667	66,667
The National Lottery Community Fund (through the Dormant Accounts Fund NI)	–	13,151	13,151
	<u>59,508</u>	<u>344,015</u>	<u>403,523</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	37,098	–	37,098
Collection Boxes & Public Collections	2,472	–	2,472

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
DFC (Neighbourhood Renewal)	–	81,698	81,698
The National Lottery Community Fund [People in Communities Programme)	–	44,997	44,997
HSC [Public Health Agency]	–	79,461	79,461
BHSCT [Carers' Support Services]	–	10,332	10,332
BHSCT [Primary Care Talking Therapies]	–	15,568	15,568
Belfast City Council [Revenue Grant]	–	18,000	18,000
Belfast City Council Covid-19 Recovery revitalisation Fund	–	2,000	2,000
Job Retention Scheme Grants	–	3,515	3,515
Department for Communities Covid recovery Fund	–	18,635	18,635
CFNI The Comic Relief Empower Change Core Programme	–	12,320	12,320
CFNI (through Department of Health Cancer Charity Support Fund)	–	66,667	66,667
The National Lottery Community Fund (through the Dormant Accounts Fund NI)	–	–	–
	<u>39,570</u>	<u>353,193</u>	<u>392,763</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Shop income	<u>58,631</u>	<u>58,631</u>	<u>57,649</u>	<u>57,649</u>

7. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Shop costs - wages and salaries	33,793	–	33,793
Shop costs - rent	697	–	697
Shop costs - rates & water	479	–	479
Shop costs - light & heat	2,275	–	2,275
Shop costs - repairs & maintenance	4,345	–	4,345
Shop costs - motor vehicle expenses	3,121	–	3,121
Shop costs - telephone	845	–	845
Shop costs - miscellaneous	725	–	725
Shop costs - bank charges	736	–	736
	<u>47,016</u>	<u>–</u>	<u>47,016</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

7. Costs of other trading activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Shop costs - wages and salaries	25,586	10,323	35,909
Shop costs - rent	–	–	–
Shop costs - rates & water	–	–	–
Shop costs - light & heat	322	–	322
Shop costs - repairs & maintenance	4,207	–	4,207
Shop costs - motor vehicle expenses	1,161	–	1,161
Shop costs - telephone	1,411	–	1,411
Shop costs - miscellaneous	920	–	920
Shop costs - bank charges	432	–	432
	<u>34,039</u>	<u>10,323</u>	<u>44,362</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct Activity	29,896	135,740	165,636
Support costs	40,116	216,712	256,828
	<u>70,012</u>	<u>352,452</u>	<u>422,464</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Direct Activity	43,268	107,550	150,818
Support costs	42,518	210,031	252,549
	<u>85,786</u>	<u>317,581</u>	<u>403,367</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Direct Activity	165,636	253,228	418,864	400,848
Governance costs	–	3,600	3,600	2,519
	<u>165,636</u>	<u>256,828</u>	<u>422,464</u>	<u>403,367</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2023 £	Total 2022 £
Staff costs	206,334	206,334	185,752
Premises	28,433	28,433	36,670
Communications and IT	2,321	2,321	10,986
General office	14,132	14,132	16,073
Finance costs	2,008	2,008	1,445
Governance costs	3,600	3,600	2,520
	<u>256,828</u>	<u>256,828</u>	<u>253,446</u>

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>14,087</u>	<u>11,660</u>

12. Staff costs

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

	2023 £	2022 £
Wages and salaries	208,355	194,347
Social security costs	12,647	10,769
Employer contributions to pension plans	<u>19,125</u>	<u>16,545</u>
	<u>240,127</u>	<u>221,661</u>

The average head count of employees during the year was 13 (2022: 12).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

No Trustee received emoluments during the year (2022: Nil)

The Trustees' received in total £706 (2022: £1,494) in reimbursement of expenses. The reimbursement is made for cost of travelling on Charity business in relation to their duties as Trustees' and also (as with other volunteers) the reimbursement of costs incurred during support visitations.

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Tangible fixed assets

	Long leasehold property £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 April 2022	293,983	11,000	123,381	428,364
Additions	–	–	5,999	5,999
At 31 March 2023	<u>293,983</u>	<u>11,000</u>	<u>129,380</u>	<u>434,363</u>
Depreciation				
At 1 April 2022	98,117	5,500	102,078	205,695
Charge for the year	5,880	1,375	6,832	14,087
At 31 March 2023	<u>103,997</u>	<u>6,875</u>	<u>108,910</u>	<u>219,782</u>
Carrying amount				
At 31 March 2023	<u>189,986</u>	<u>4,125</u>	<u>20,470</u>	<u>214,581</u>
At 31 March 2022	<u>195,866</u>	<u>5,500</u>	<u>21,303</u>	<u>222,669</u>

15. Debtors

	2023 £	2022 £
Other debtors	<u>900</u>	<u>–</u>

16. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £19,125 (2022: £16,545).

17. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2022 £	Income £	Expenditure £	At 31 Mar 2023 £
General funds	145,312	118,139	(117,028)	146,423
Designated Fund	223,864	–	–	223,864
	<u>369,176</u>	<u>118,139</u>	<u>(117,028)</u>	<u>370,287</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Analysis of charitable funds *(continued)*

Purpose of Unrestricted Funds

General Fund - This is an operating fund. These are funds that have been received carrying no restriction on their use and are put to the purposes within the objectives of the Charity at the discretion of the Trustees.

Designated Fund - Its purpose is explained in the Trustees Report (Reserve Policy).

Restricted funds

	At 1 Apr 2022	Income	Expenditure	At 31 Mar 2023
	£	£	£	£
Restricted Fund(s) - Operating Fund	36,985	344,015	(352,452)	28,548
Restricted - Property Fund	161,996	—	—	161,996
	<u>198,981</u>	<u>344,015</u>	<u>(352,452)</u>	<u>190,544</u>

Purpose of Restricted Funds

Operating Fund(s)- are funds subject to specific trusts, which are declared by the donor(s) are expendable by the trustees in furtherance of some particular aspect(s) of the objects of the charity. These funds are subject to restriction (as to their use) imposed by those from whom the funds are obtained. Resources received but not yet expended at the end of the financial year are retained as a reserve.

The Property Fund - represents the purchase of the Project base (44 Alliance Avenue, Belfast) part of which was funded by a grant of £105,000 from the Department of Social Development and part by Donations.

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Tangible fixed assets	58,465	156,116	214,581	222,669
Current assets	330,057	34,428	364,485	359,069
Creditors less than 1 year	<u>(18,235)</u>	—	<u>(18,235)</u>	<u>(13,581)</u>
Net assets	<u>370,287</u>	<u>190,544</u>	<u>560,831</u>	<u>568,157</u>

