Registered number: 06471938 England and Wales Charity number: 1123665

TOGETHER AGAINST CANCER

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018



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(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2018

Trustees Mr Lawrence Mackay

Mrs Joy Mackay

Mrs Merra Bacos Tabay Mrs Sarah Jackson Mr Edwin Bulaon

Company secretary Broadway Secretaries Limited

Company registered

number 06471938

Charity registered

number 1123665

Principal address Education and Wellness Centre

Unit S1 Troon Way Business Centre

Humberstone Lane

Leicester LE4 9HA

Registered office Unit 2 Charnwood Edge Business Park

Syston Road Cossington Leicester LE7 4UZ

Independent auditors Magma Audit LLP

Chartered Accountants

Unit 2 Charnwood Edge Business Park

Syston Road Leicester LE7 4UZ

Bankers HSBC

101-103 Station Road

Edgware Middlesex HA8 7JJ

CAF Bank Limited 25 Kings Hill Avenue

Kings Hill West Malling Kent ME19 4JQ

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

The Trustees present their annual report together with the audited financial statements of the charity for the year 1 January 2018 to 31 December 2018. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

Policies and objectives

The charity's objectives are to assist in the relief of persons with cancer and any similar or related diseases or conditions particularly but not exclusively by the provision of homeopathic and holistic treatments; to advance education and raise public awareness about cancer or any other similar or related diseases or conditions, their incidence, causes, treatment, avoidance and relief.

Public benefit

The Trustees have complied with their duty in section 17 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission.

Achievements and performance

• Grant approvals for 2018

MARY HOW TRUST

The Mary How Trust was set up by Mary's husband and GP, following her death from bowel cancer in 1988. Their goal: to make health screening available to men and women from all walks of life, regardless of their ability to pay. Mary How Trust undertakes an average of 1,000 screenings a year from their clinic in Pulborough, West Sussex. They do not receive funding from the NHS and welcome everyone to book an appointment, regardless of where in the UK they live.

In 2018, Together Against Cancer provided a grant of £12,000 to the Mary How Trust which provided at least 43 people to receive their health screening in addition to funding towards clinical consumables such as bowel cancer test kits and much more.

DESTINY

Located in the Philippines, Destiny Medical Fund supports ongoing cancer projects at hospitals and clinics throughout the Philippines.

In 2018, Together Against Cancer provided a grant of £58,300 to Destiny Medical Fund. This funding made a difference in thousands of lives in the fight against cancer and other degenerative diseases. The Destiny Medical Fund supports medical projects at hospitals and clinics throughout the Philippines that treat cancer and other degenerative diseases. Free cancer examinations are also funded for patients in the Province of Cebu. The Destiny Medical Fund supports educational programs and distributes medical supplies and equipment to 20 hospitals and clinics that treat cancer in Cebu and other related diseases.

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

SMALLER CHARITABLE GRANTS

Back to Health - £1,000 Active Cancer Therapy Support - £500

PATIENT FUNDING PROGRAM

Together Against Cancer launched their patient funding program in 2015. In 2018, total grants awarded to those living with cancer was £27,747.

These were: -

- 47 patients received a weekly organic veg box, approximately 1,523 boxes were purchased at a total cost of £25,904.
- 4 patients had, between them, 12 consultations with a specialist (Nutrition, Osteopathy, Herbalist, Reflexologist, Breast Imaging etc) at a total cost of £568.
- 1 patient received grants for a course of Hyperbaric Oxygen Therapy, this resulted in 10 sessions at a total cost of £150.
- 5 patients received a juicer, Nutri-bullet, water filter or similar at a total cost of £439.
- 2 patients received a grant for supplements or herbs at a total cost of £686.

Review of activities

EDUCATION AND WELLNESS CENTRE - LEICESTER

In 2018, we continued to focus our efforts on developing a program of educational workshops and other vital services from our Education and Wellness Centre in Leicester. This centre will become a flagship for the charity, with our core belief that patients come first.

Working from one central office for the past two years has meant we have been able to develop new workshops, which address the key areas of concern for those attending whether they have been diagnosed with cancer or a similar condition or just want to stack the odds in their favour for continuing good health into the future.

In 2018, we developed our flagship workshop 3-Steps to Wellness, this is 3 days of education and training spread over 3 weeks. Each week, we cover different aspects of self-care such as meditation and mindfulness, nutrition, keeping active and practical ways to keep a positive mindset such as journaling.

"I've been a regular visitor to Together Against Cancer since January. From the second I walked into the centre I felt part of their family. The knowledge these guys have is invaluable and their warmth and kindness is amazing. I have learnt so much in just a few months and 100% believe their help and advice is what's helped me stay so well and full of energy even on my new chemo regime!

I've participated in quite a few workshops, every one of them informative, useful, relaxed and fun. The therapies are such a high standard and are now a staple in my weekly routine. I can't thank them all enough for the positive impact it's had on my life and my cancer journey"

In August 2018, we held our first Health and Wellness Show, we had various health related stands, seminars, Yoga and Tai Chi sessions throughout the day. Over 160 people attended the event. It was a great success, not only because we have the chance to spread the word about Together Against Cancer but we also raised over £1,000 from sales of lunches, healthy cakes, stand space and therapy taster donations.

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

Visitors to Centre

In 2018, the number of visitors steadily increased each month. The lowest number being 43 in January and the highest number in October when 198 people visited the centre – October was also the second birthday for the centre. In total, 1,249 people visited the Education and Wellness Centre in 2018, this is an increase of 262 on 2017 numbers.

"I honestly cannot praise the centre, staff and volunteers enough. They offer a combined wealth of information, expertise and experience on a myriad of subjects which work together to promote healthful life and physical and emotional peace... the whole experience was a meeting of minds in a safe and nurturing environment. I have come away feeling more positive and hopeful than I have done for years and I cannot wait to attend more events at this genuinely remarkable space."

Phone Line

In 2018 we received a total of 1,522 phone calls to our centre, for a number of reasons such as admin related to client registrations, therapy bookings, donations etc. In January we received 144 calls, this peaked to 182 in July. The average number of calls received each month is 127.

Educational Workshops

Throughout 2018, the range and variation of seminars and workshops has continued to grow. The centre offered the following core workshops, free of charge to everybody, regularly throughout the year:

Healthy Meals Made Easy

Nutrition for Life

Introduction to Fermented Foods

Introduction to Kombucha

Introduction to Juicing

Relaxation for Health

Weekly Yoga Sessions

All our workshops are open to everyone over the age of 18, whether they have cancer or similar health issues. Prevention of disease is paramount and as 95% of cancers can be attributed to lifestyle, we are trying to address a big part of this with our varied workshops.

In 2018, we had a number of external speakers who provided short workshops/seminars on a voluntary basis, covering subjects such as Electro-Magnetic Frequencies and Geopathic Stress, 'Life Alignment', Breaking Negative Thought Patterns and Moving Forward with Confidence.

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

Feedback for workshops and seminars has been excellent, with comments such as:

"Yet another amazing workshop today! The work this charity does is fantastic and I urge everyone with an interest in improving their health through simple choices to make a visit!"

"Together Against Cancer is a 'god send'... we recommend your centre to all people who have similar health challenges as us!"

Complementary Therapy Sessions (Cancer Patients and their Carers)

sessions each month in 2018 was 71, compared to just 47 each month in 2017.

We began providing complementary therapy sessions in May 2017, offered mostly by volunteers and when necessary, trained staff members. We provided a total of 850 therapy sessions in 2018. For comparison between May and December 2017, 380 free therapies were provided to those with cancer and their carers. For the same period in 2018, 608 free therapy sessions were provided.

These sessions are a lifeline to those diagnosed with cancer; the impact of a cancer diagnosis and the treatment can be traumatic for not only the cancer patient but also their carer/family.

Demand for the services at the centre has increased significantly for this essential service, average therapy

"This is the most magical place. I feel blessed to have stepped foot in their door. Amazing people. Thank you, you've changed my life."

"They truly have a passion to make a difference in people's lives when they are going through cancer."

CHARITY RECIPE BOOK

Healing Deliciously: Recipes for Life developed by Melanie Gamble was released in November 2015, in aid of Together Against Cancer. Sales continue for this book and Melanie is currently working on release of the second book 'Healing Deliciously Goes Vegan' for release in 2019.

Some feedback:

"I was recommended this book. I was a bit apprehensive at first regarding the entire vegan and raw food. I can honestly say I'm a changed person. It's an absolutely brilliant book. I'm new to raw vegan food for healing and this is so easy to follow. It's on a ring binder which makes it easy to use when following the recipe. I didn't think my children & hubby (who are picky) take to it, but they have. In just a few weeks we can see positive changes to our bodies and skin complexion have improved so much. Thanks so much."

"A well laid out book with easy to follow healthy recipes and a colourful photo to accompany each one. Suitable for anyone wanting to have a healthier diet but not compromise on taste.

The desserts are fabulous! A must buy!"

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

WEBSITE/SOCIAL MEDIA

Throughout 2018, the charity website has been updated with new information regarding the different types of support we offer, and our ethos at the Education and Wellness centre.

Regular blogs were added to encourage more traffic to the website. We plan to revamp the website in 2019 to make it easier for users to navigate, to raise awareness and easier for supporters to donate online.

Our main source of advertising our events and services has been on social media, specifically the charity Facebook page, we are pleased that this has really taken off and has resulted in increased page likes and we have been able to continue to build our online community with our visitors and supporters. We now have 3,231 'Likes' on Facebook and 3,150 'followers'.

We also have 778 followers on Twitter, we have continued to post on Twitter, although it is not an account which has shown to be as active. In 2019 we plan to manage and update the Twitter feed regularly.

We opened the Pinterest account in 2018, to post photos of our events and food related photos from the recipe book and cooking workshops at the centre. Interest in this is in its infancy but it continues to grow.

• Fundraising activities/Income generation

For the past 10 years TAC has been using a Fundraising Consultant to raise money through a direct mail program. The company, Market Development Group (MDG) has been in operation since 1978 and has worked with some of the largest and oldest charities. Their method of fundraising is very successful and has raised adequate funds to meet the ongoing needs of TAC for the past ten 10 years.

Not only does the direct mail program raise funds for the TAC's programs but also educates the public about the dangers of cancer and the need for early detection of cancer and any similar or related diseases. Medical research has proven that early detection of cancer and similar or related diseases has saved lives by treating the disease at an early stage.

Located in Washington, DC, MDG is a full-service direct marketing consulting firm with 20+ employees, providing clients with turn-key services, including the following:

- Program analysis, strategic planning and fiscal projecting
- Copywriting
- Full service creative art department with extensive art library
- List research, list brockerage and management
- Direct mail production and management
- Marketing research

Lawrence MacKay, Chairman and President, Kimberly Aldridge, Executive Director and UK office staff work closely with representatives of MDG to prepare fundraising packages; scheduling, package content, copy accuracy, package budget, testimonies and package educational material.

The main source of of income for TAC is the monthly educational/fundraising promo package. This promo package is mailed to a database of committed donors. The majority of the contents of the promo package (85%) is educational; encouraging donors to practice early detection and wellness life style living standards, like eating a balanced diet, exercising, drinking eight glasses of water daily, practicing relaxation techniques, getting a good night sleep and reducing stress. Donors who indicate that they do not want to receive this package are removed from the database immediately. The charity have taken the decision to not use door to door or telephone fundraising as this is intruding on peoples personal space and time and it puts pressure on people to donate.

TAC is a member of the Fundraising Regulator.

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

Reputation

The TAC Education and Wellness Centre is creating a very positive reputation for the charity as it demonstrates programs that assist people living with cancer or similar conditions. Many testimonials have come in to the Centre.

Educating the public

Between the TAC Education and Wellness Centre, the monthly promo packages and the website, a vast amount of educational material is being presented to the public.

Financial review

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. At 31 December 2018 the charity held restricted reserves of £6,225 (2017: £NIL) and deficit unrestricted free reserves of £5,526 (2017: £35,365). The trustees are looking to address the deficit in the next financial year by monitoring expenditure closely compared to incoming resources to ensure that the reserves can be reinstated. The charity is still in its infancy and will aim to comply with these guidelines, once it is fully operational. It will however, not commit to future grant funding unless it has sufficient reserves already in place.

Principal funding

The Charity received £1,183,489 (2017: £2,334,782) during the year of income, of which £NIL (2017: £1,110,251) was from a gift in kind.

The net assets of the charity as at 31 December 2018 amounted to £699 (2017: £35,365).

Structure, governance and management

Constitution

Together Against Cancer is a company limited by guarantee, registered in England and Wales no 06471938 and its registered charity number 1123665. Its governing document is its Memorandum and Articles of Association, dated, 11 March 2008.

The trustees, who are also the directors for the purpose of company law, and who served during the year are:

Mr Lawrence Mackay Mrs Joy Mackay Mrs Merra Bacos Tabay Mrs Sarah Jackson Mr Edwin Bulaon

None of the trustees have any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

The CEO is Larrry Mackay and the day-to-day management of the UK centre is delegated to the Centre Manager Melanie Gamble and the Education and Wellness manager Stephen Gamble. Larry Mackay approves any new services which require a contract signing or are over the value of £250.

Method of appointment or election of Trustees

There is no formal method for recruiting new charity trustees. Each current trustee can make recommendations if the need arises to replace or add an new trustee. At the annual board meeting in December of each year trustees are appointed and elected to serve for the approved period of time.

Policies adopted for the induction and training of Trustees

New trustees are encouraged to visit the UK Education and Wellness Centre and meet the Centre Manager and Education and Wellness Manager, learn more about the services provided and meet the staff and volunteers. New trustees are encouraged to obtain a copy of the charity commission booklet - The Essential Trustee: what you need to know, what you need to do.

Pay policy for senior staff

With over 40 years of administrative work for non-profit corporations, Larry Mackay has developed an understanding for what is fair and reasonable compensation for management positions at a non-profit corporation. Salaries are determined by the importance of the position being filled, the experience of the person being hired and the ability of the charity to meet this obligation.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. the major risks identified are as follows:

Raising enough money to meet the yearly budget

The Board of Trustees and the management team have been actively pursuing fundraising personnel to assist TAC in its fundraising efforts. When it comes to raising money for charity work there are only a few successful methods that a charity can pursue. The most successful over the years is to develop a database of committed donors who will support the efforts of the charity over an extended period of time. Once the database is established it is in the best interest of the charity to begin to communicate with these donors, especially the ones who have given repeatedly over and over again with the substantial donations, as to their willingness to make larger donations, capital donations or legacy bequests.

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

Plans for future periods

Future developments

Together Against Cancer will continue to support worthy organisations who provide care and assistance to those with cancer, specifically those patients who use integrated medicine as part of their fight against cancer.

Last year, we pledged to increase the number of workshops we delivered, which we have achieved and going forward, we'll continue to do so. We also plan to hold workshops out in the community to bring more awareness to the charity and provide more help to those who really need it.

We aim to work on a health screening program towards the end of 2019 and into 2020.

From the success of the 2018 Health and Wellness Show, we aim to hold two similar events in 2019.

With a fundraiser now in post, we are able to proactively pursue a number of different income streams including corporate giving, trusts and grants, events and supporter/volunteer fundraising. This will help to build a solid base of supporters not only bringing in regular income but also raising vital awareness of the importance of our vital work.

The fundraiser is also responsible for actively recruiting and retaining volunteers including therapists, receptionists, event helpers and leaflet distributors. As well as helping to deliver our services and raise awareness, this also saves the charity vital income.

We will continue to provide the in-centre therapy sessions currently offered but to streamline to core therapy sessions, this will enable us to provide more sessions. With this in mind, we are committed to providing our qualified therapists and dedicated volunteer therapists with additional and relevant training as necessary.

We have the equivalent of 6 full-time staff members, we have one dedicated administrator, a full-time fundraiser, 3 part-time therapists, the remaining staff members are multi-skilled (admin, therapists, facilitators, social media, accounting, management).

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

Trustees' responsibilities statement

The Trustees (who are also directors of Together Against Cancer for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of
 any relevant audit information and to establish that the charitable company's auditors are aware of that
 information.

This report was approved by the Trustees, on 23 September 2019 and signed on their behalf by:

Mr Lawrence Mackay Trustee

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF TOGETHER AGAINST CANCER

Opinion

We have audited the financial statements of Together Against Cancer (the 'charity') for the year ended 31 December 2018 which comprise the Statement of financial activities incorporating income and expenditure account, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2018 and of
 its incoming resources and application of resources, including its income and expenditure for the year
 then ended:
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may
 cast significant doubt about the charitable company's ability to continue to adopt the going concern basis
 of accounting for a period of at least twelve months from the date when the financial statements are
 authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF TOGETHER AGAINST CANCER

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF TOGETHER AGAINST CANCER

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Luke Turner ACA FCCA (Senior statutory auditor)

for and on behalf of

Magma Audit LLP

Chartered Accountants

Unit 2 Charnwood Edge Business Park Syston Road Leicester LE7 4UZ 24 September 2019

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2018

	Note	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
INCOME FROM:					
Donations and legacies Charitable activities Other trading activities Investments Other income	2 3 4 5 6	1,150,548 22,528 3,413 25	6,975 - - - -	1,157,523 22,528 3,413 25	1,203,192 17,344 3,981 14 1,110,251
TOTAL INCOME		1,176,514	6,975	1,183,489	2,334,782
EXPENDITURE ON:					
Raising funds Charitable activities	7 8 - 11	140,638 1,076,767	- 750	140,638 1,077,517	176,132 2,157,544
TOTAL EXPENDITURE		1,217,405	750	1,218,155	2,333,676
NET MOVEMENT IN FUNDS		(40,891)	6,225	(34,666)	1,106
RECONCILIATION OF FUNDS:					
Total funds brought forward		35,365	-	35,365	34,259
TOTAL FUNDS CARRIED FORWARD		(5,526)	6,225	699	35,365

The notes on pages 17 to 29 form part of these financial statements.

(A company limited by guarantee) REGISTERED NUMBER: 06471938

BALANCE SHEET AS AT 31 DECEMBER 2018

			2018		2017
	Note	£	£	£	£
CURRENT ASSETS					
Stocks	15	738		1,351	
Debtors	16	121,583		15,298	
Cash at bank and in hand		210,714		189,045	
		333,035	•	205,694	
CREDITORS: amounts falling due within one year	17	(332,336)		(170,329)	
NET CURRENT ASSETS		_	699	_	35,365
NET ASSETS			699	- -	35,365
CHARITY FUNDS				-	
Restricted funds	18		6,225		-
Unrestricted funds	18		(5,526)	_	35,365
TOTAL FUNDS			699		35,365

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

The financial statements were approved and authorised for issue by the Trustees on 23 September 2019 and signed on their behalf, by:

Mr Lawrence Mackay Trustee

The notes on pages 17 to 29 form part of these financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2018

Note	2018 £	2017 £
20	21,644	30,038
	25	14
	25	14
	21,669	30,052
	189,045	158,993
21	210,714	189,045
	20	Note £ 20 21,644 25 25 21,669 189,045

The notes on pages 17 to 29 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Together Against Cancer meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

1.3 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. The Trustees have addressed the deficit in the next financial period by closely monitoring income against expenditure to ensure that they can reinstate reserves from a deficit position. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Income

Income is recognised once the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and 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 the receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when reasonable.

1.5 Expenditure

Expenditure is recognised on an accruals basis, inclusive of value added tax.

Expenses included in costs of generating funds are the charitable company's marketing costs.

Expenses relating to charitable activities relate to grants paid and gifts in kind. Support costs are also included within this category of expenditure which include consultancy and office support.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1. Accounting Policies (continued)

1.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.7 Operating leases

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

1.8 Stocks

Stocks are valued at the lower of cost and estimated selling price less costs to complete to sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1. Accounting Policies (continued)

1.10 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.

Basis financial assets

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

Basis financial liabilities

Basis financial liabilities, including creditors, 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 receipts 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.

1.11 Employee benefits

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

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

1.12 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1. Accounting Policies (continued)

1.13 Critical accounting estimates and areas of judgment

In the application of the charity's accounting policies, the directors are required to make judgments, estimates and assumptions about the carrying value 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 estimate 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.

The directors do not believe that there were any critical accounting estimates or judgments in the year.

2. Income from donations and legacies

	Unrestricted funds 2018 £	Restricted funds 2018	Total funds 2018 £	Total funds 2017 £
Donations and gifts Legacies	1,139,457 11,091	6,975 - 	1,146,432 11,091	1,176,877 26,315
Total donations and legacies	1,150,548	6,975	1,157,523	1,203,192
Total 2017	1,203,192	-	1,203,192	

3. Income from charitable activities

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Workshops, classes and events	22,528	-	22,528	17,344
Total 2017	17,344	<u> </u>	17,344	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

4. Other trading activities

4.	Other trading activities				
		Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
	Sale of merchandise	3,413		3,413	3,981
	Total 2017	3,981	-	3,981	
5.	Investment income				
		Unrestricted funds 2018 £	Restricted funds 2018	Total funds 2018 £	Total funds 2017 £
	Bank interest received	<u>25</u>		<u>25</u>	14
	Total 2017	14		14	
6.	Other income				
		Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
	Gift in kind	-		-	1,110,251
	Total 2017	1,110,251	-	1,110,251	

The gift in kind relates to a donation of goods made from Feed My Hungry Children (FMHC). These goods included medical supplies, medical equipment and humanitarian aid. This donation was then passed on to Destiny Medical Fund, a charity that supports many people fighting life threatening chronic, degenerative conditions, like cancer, diabetes and heart disease in the Philippines.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

7.	Costs	of raising	funds
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٠.	Costs of raising fullus				
		Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
	Other fundraising costs Staff costs	126,125 14,513	-	126,125 14,513	174,641 1,491
		140,638	-	140,638	176,132
	Total 2017	176,132	-	176,132	
8.	Analysis of grants				
			Grants to Institutions 2018 £	Total 2018 £	Total 2017 £
	Grants payable		99,547	99,547	1,218,009
	Total 2017		1,218,009	1,218,009	
	Grants to institutions:				
				2018 £	2017 £
	Old Mill Foundation Mary How Trust Destiny Medical Fund Wirral Holistic CA Gift in Kind Patient Funding - HBO Therapy Mrs M P Moncayo Canceractive Back to Health Active Cancer Therapy Support Other			12,000 58,300 - - 27,747 - 1,000 500	1,000 12,000 58,800 2,000 1,110,251 30,927 1,000 2,000
	Total			99,547	1,218,009

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

9.	Direct	anata.
J.	Direct	COSIS

		Total 2018 £	Total 2017 £
	Cancer awareness and support and marketing Freight Nutrition workshops and conferences Wages and salaries National insurance Pension cost	677,347 - 4,614 50,952 2,870	665,266 12,900 5,023 43,613 997 129
		735,783	727,928
	Total 2017	727,928	
10.	Support costs		
		Total 2018 £	Total 2017 £
	Cancer awareness and support and marketing Management charges Marketing Repairs and maintenance Rent and rates Wages and salaries National insurance Pension cost	32,908 48,000 20,595 5,909 11,577 45,192 2,654	34,258 40,000 21,631 4,230 9,305 30,293 688 91
		166,835	140,496
	Total 2017	140,496	
11.	Governance costs		
		Total funds 2018 £	Total funds 2017 £
	Accountancy Audit fees Legal and professional Bank charges and foreign exchange differences Office support costs Travel and subsistence	2,385 10,170 6,921 24,118 31,515 243	2,245 15,746 4,271 21,533 26,500 816
		75,352	71,111

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

12. Staff costs

Staff costs were as follows:

	2018 £	2017 £
Wages and salaries	109,957	75,357
Social security costs	6,184	1,719
Other pension costs	40	226
	116,181	77,302

The average number of persons employed by the charity during the year was as follows:

2018	2017
No.	No
7	4

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise the Trustees, who do not received any direct remuneration, and management staff in our UK Centre. The total amount of employee benefits received was £71,030 (2017: £77,302).

13. Trustees

During the year and the previous year no Trustees claimed any travelling and subsistence expenses.

14. Volunteers

The charity benefited from the work of a number of volunteers who are involved in admin/workshop and therapist sessions.

15. Stocks

	2018	2017
	£	£
Finished goods and goods for resale	738	1,351

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

16. Debtors

		2018 £	2017 £
	Trade debtors	195	-
	Other debtors	117,428	11,725
	Prepayments and accrued income	3,960	3,573
		121,583	15,298
17.	Creditors: Amounts falling due within one year	2018 £	2017 £
	Trade creditors	308,662	128,588
	Taxation and social security	1,165	747
	Other creditors	12,537	9,491
	Accruals and deferred income	9,972	31,503
		332,336	170,329

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

18. Statement of funds

Statement of funds - current year

Balance at 1 January 2018 £	Income £	Expenditure £	Balance at 31 December 2018 £
35,365	1,176,514	(1,217,405)	(5,526)
-	6,225	-	6,225
-	750	(750)	-
	6,975	(750)	6,225
35,365	1,183,489	(1,218,155)	699
	1 January 2018 £ 35,365	1 January 2018 Income £ 35,365 - 6,225 - 750 - 6,975	1 January 2018

The specific purposes for which the funds are applied are as follows:

Restricted Funds

The Morrisons Foundation was some grant funding received to be spent towards the 3 Steps to Wellness project. This is a programme for people to attend over a three week period, working on diet, stress reduction and detoxification. At the year end all funds were unspent.

The Leeds Building Society income was funding received to purchase a cooker, all funds were spent during the year.

Statement of funds - prior year

	Balance at 1 January 2017 £	Income £	Expenditure £	Balance at 31 December 2017 £
General Funds	34,259	2,334,782	(2,333,676)	35,365
Restricted funds				
Total of funds	34,259	2,334,782	(2,333,676)	35,365

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

Summary of funds - current year

	Balance at 1 January 2018 £	Income £	Expenditure £	Balance at 31 December 2018 £
General funds Restricted funds	35,365 -	1,176,514 6,975	(1,217,405) (750)	(5,526) 6,225
	35,365	1,183,489	(1,218,155)	699
Summary of funds - prior year				
General funds	Balance at 1 January 2017 £ 34,259	Income £ 2,334,782	Expenditure £ (2,333,676)	Balance at 31 December 2017 £ 35,365
	34,259	2,334,782	(2,333,676)	35,365
19. Analysis of net assets between fundsAnalysis of net assets between funds - current year				
	U	Inrestricted funds 2018 £	Restricted funds 2018	Total funds 2018 £
Current assets Creditors due within one year		326,810 (332,336)	6,225 -	333,035 (332,336)
	<u>-</u>	(5,526)	6,225	699
Analysis of net assets between funds - prior year				
	l	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £
Current assets Creditors due within one year		205,694 (170,329)	- -	205,694 (170,329)
	=	35,365	- -	35,365

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

20. Reconciliation of net movement in funds to net cash flow from operating activities

	2018 £	2017 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	(34,666)	1,106
Adjustment for: Dividends, interest and rents from investments Decrease/(increase) in stocks (Increase)/decrease in debtors Increase in creditors	(25) 613 (106,285) 162,007	(14) (1,351) 4,668 25,629
Net cash provided by operating activities	21,644	30,038
21. Analysis of cash and cash equivalents		
	2018 £	2017 £
Cash in hand	210,714	189,045
Total	210,714	189,045

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

22. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £40 (2017: £Nil). There were no contributions payable to the fund at the balance sheet date and are included in creditors.

23. Operating lease commitments

At 31 December 2018 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

2018 £	2017 £
12,601	12,601
20,165	32,767
32,766	45,368
	£ 12,601 20,165

The operating lease commitment represents the lease of a centre used for workshops and other charitable activities plus some office equipment.

24. Related party transactions

During the year the charity received £17,904 (2017: £23,509) in donations from and paid £48,000 (2017: £40,000) in management fees to Cancer Aid and Research Fund, Together Against Cancer's affiliate charity in the USA. In addition to being a trustee of Together Against Cancer, Lawrence Mackay is also President and Founder of this affiliate charity.

The charity also incurred consultancy fees amounting to £20,595 (2017: £21,631) paid to Creative Journey. This company owned by Kimberley Aldridge, the daughter of Lawrence and Joy Mackay, who are both Trustees of Together Against Cancer.