

COPING WITH CANCER - NORTH EAST

REGISTERED CHARITY NO. 513820

REPORT AND

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2019

COPING WITH CANCER - NORTH EAST
REFERENCE AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2019

PATRONS

Rt. Hon The Lord Beith PC, Clive Griffiths MD, FRCS and Her Grace The Duchess of Northumberland.

EXECUTIVE COMMITTEE

David Hodgson MBE	Chairman and Treasurer
Sarah Carnegie	Vice Chair
Win Bagnall	(appointed September 2019)
Jennifer Brown	
Jean Christie	
Shirley-Anne Emmerson	(resigned November 2018)
Samantha Hague	
Tanya Nash	(resigned October 2018)
Helen Finch	(resigned September 2019)
Roy Drummond Stirling	(elected November 2018)

SECRETARY TO EXECUTIVE COMMITTEE

Dr Judith Woodruff	(deceased 3rd October 2018)
Margaret Bailey	(appointed 11 th September 2019)

CHIEF EXECUTIVE

Margaret Bailey	(appointed 1 st August 2019)
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ACTING CHIEF EXECUTIVE

Winifred Bagnall	(retired 31 st July 2019)
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Registered Office and Principal Office

Coping with Cancer-North East, The Medical Suite, Cobalt Business Exchange, Cobalt Park Way,
Newcastle upon Tyne, NE28 9NZ

Independent Examiner

Ryecroft Glenton, 32 Portland Terrace, Newcastle upon Tyne, NE2 1QP

Bankers

Lloyds Bank, 102 Grey Street, Newcastle upon Tyne, NE1 6AG

Solicitors

Ward Hadaway, Sandgate House, 102 Quayside, Newcastle upon Tyne, NE1 3DX

Investment Managers

Joe Jobling Wealth Management Ltd (Partner Practice of St. James's Place Wealth Management)
One Trinity Gardens, Broad Chare, Newcastle upon Tyne, NE1 2HF

COPING WITH CANCER - NORTH EAST

EXECUTIVE COMMITTEE REPORT

YEAR ENDED 31 MARCH 2019

The Executive Committee who are also the Trustees of the charity, present their report together with the financial statements of the charity for the year ended 31 March, 2019. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

Coping with Cancer - North East is governed by its constitution adopted 17 March, 1983 and is registered as a charity No. 513820.

The constitution established the objects and powers of the Charity and under the constitution, members of the Executive Committee are elected at the AGM on an annual basis. The Executive Committee may co-opt further members between AGM's provided that the total number of co-opted members shall not exceed one-third of the total members of the committee.

Recruitment and Appointment of Executive Committee Members

Coping with Cancer - North East's governing body is the Voluntary Executive Committee who are all paid up subscribing members of the Charity. The members who held office during this financial year and at the date of this report are set out on page 1. The Executive Committee do not receive any remuneration. Where claimed, expenses are reimbursed.

We aim to appoint members with wide ranging experience and expertise that they can offer for the benefit of the Charity, from business, marketing, education and from within the ranks of those who carry out volunteer tasks for the Charity. Potential Executive Committee members are invited to meet with a panel of committee members together with the Chief Executive to discuss the Charity's aims and objectives, their responsibilities as Executive Committee members, ensure that there are no conflicting interests and answer any questions. Potential members are invited to attend Executive Committee meetings and visit and view activities of the Charity before finally being co-opted to the Committee.

The above procedure is in place notwithstanding that any paid-up subscribing member of the Charity may be nominated for approval at or elected by ballot at an AGM.

Management Structure

The Executive Committee are responsible for the strategic direction and policies of the Charity and are actively involved with the Chief Executive in monitoring performance against key indicators set out in the business plan. The Executive Committee has initiated a policy review group to monitor, revise and approve all of the Charity's policies.

The Chair of the Executive Committee provides supervision and support for the Chief Executive who has responsibility for the day to day running of the Charity. The Chief Executive, the Manager for Complementary Therapy Services, the Manager for Counselling Services and the Finance Officer submit reports to and attend meetings of the Executive Committee.

Risk Management Strategy

A risk management strategy is in place through which the Executive Committee seeks to minimise those risks which may impact upon the Charity, its activities, employees, volunteers and service users. To this end the Executive Committee review the Charity's policies annually, covering amongst others, finance, information technology, data protection, publicity and media, health and safety, counselling guidelines and volunteer agreements.

EXECUTIVE COMMITTEE REPORT – CONTINUED

YEAR ENDED 31 MARCH 2019

OBJECTIVES AND ACTIVITIES**Objectives**

The objectives are to support the mission statement of the organisation which is “To share experiences and strategies which help people cope with cancer”.

The Executive Committee administer the funds and income of the Charity to apply them to relieve the distress and suffering and to preserve the health, both physical and mental, of cancer patients and those in need of palliative care in the cancer community within the area of Tyne and Wear and Northumberland and in other areas as the Charity may from time to time determine. This community includes the families and the carers of patients.

Activities

Coping with Cancer - North East furthers its purposes for public benefit by directing its charitable activities toward the relief of those in need through the provision of emotional support, practical help and information. Emotional support is provided through one to one and group counselling and practical help through the provision of complementary therapies as an aid to stress relief and through the opportunity to share experiences, whilst information is given via leaflets available in hospitals throughout the North East. These activities and in particular the continued growth in the provision of complementary therapies to the cancer community, all fit within these aims of the charity. The Trustees confirm that they have referred to the Charity Commission’s guidance on public benefit when reviewing the Trust’s aims and objectives and in planning future activities.

Complementary Therapy and Auricular Acupuncture sessions continue to be delivered at hospitals and hospices throughout the North East for the benefit of cancer patients and their carers. The demand for acupuncture to provide relief from symptoms due to cancer and its treatments continues. During 2018/19 the established venues in Northumberland, hosting weekly services at Hexham General Hospital, Nursery Park in Ashington and the Palliative Care Day Unit at Rake Lane Hospital in North Tyneside were joined by Alnwick Hospital with a first full year of acupuncture services. This last year has also seen the first full year of a weekly complementary therapy service for men and women in the Oncology Day Unit at Wansbeck Hospital. For the second successive year we have been able to continue the provision of complementary therapy services to the Haematology and Head & Neck wards and acupuncture to the Prostate Cancer Clinic at Sunderland Hospitals utilizing part of the donation from the Margaret Innes Trust in 2017; i.e. restricted funding sufficient to fund these services for three years and expiring in 2020. Haematology’ oncology at Sunderland Hospitals continue to fund an extra ward’ session through a grant from ‘The Big Red’ charity. We also continue to receive funding for the provision of complementary therapy services and an acupuncture service within the Macmillan’ Support and Information Centre at Sunderland.

Counselling has long been an important activity for the charity and we have continued to recruit new counsellors and offer placements to students from local FE Colleges. Services continued, albeit unfunded, at the Freeman Hospital in Newcastle using the Macmillan Information Counselling Room. Arrangements are in place for a funded service to commence in September, 2019. Blossom Group’ bereavement counselling at Dunston Hill Hospital ceased following closure of the hospital but, in collaboration with the Queen Elizabeth Hospital in Gateshead, arrangements are in place for a funded service to commence at the hospital in August, 2019.

Information provision of a standard applicable to both its status as a health-related charity and its commitment to ensuring that the information it provides is accurate, clear and informative, is being supported by a current review and reprint of leaflets.

Training provision and a review of how we assess outcomes is on-going and remains an essential factor in the continuing effectiveness of the charity. We support the personal development of our therapists and counsellors through financing their respective memberships of the ‘Federation of Holistic Therapists’ and ‘British Association of Counselling and Psychotherapy. This year, again, we provided NVQ Level 3 in-house training to support the delivery of complementary therapies including acupuncture services and to meet increased demand.

COPING WITH CANCER NORTH – EAST
EXECUTIVE COMMITTEE REPORT – CONTINUED
YEAR ENDED 31 MARCH 2019

OBJECTIVES AND ACTIVITIES – continued

Plans for next year include a new funded service at the Queen Elizabeth Hospital in Gateshead with counselling being made available to patients and hospital staff plus the supervision of palliative care staff in their work with cancer patients and the patients' families. Similarly, we are looking to continue counselling services at the Freeman Hospital in Newcastle on an agreed funded basis. At North Tyneside General Hospital – Rake Lane; the previously unfunded Complementary Therapy Service using the 'M' technique and a new twice monthly alternating 'Beauty and Manicure/Pedicure' service will be funded from starting dates in May and July respectively. We are looking to reach an agreeable basis for continuing the worthy services at the Teenage Cancer Unit at the RVI in Newcastle. Opportunities for expanding Counselling Services, North and South of Tyne will be pursued.

CHIEF EXECUTIVE

Last year we reported on the death of Dr Judith Woodruff who had been involved with the charity for more than 20 years and had, for 16 of those years, headed the Charity in the role of Chief Executive. We were fortunate that we were able to call on the services of Win Bagnall, former Manager of Complementary Services provided by the Charity, who duly took-up the role of Acting Chief Executive in October, 2018. After completing a structured review of services and identifying and implementing changes to match resources and procedures with current and future progression of services, Win participated in handing over her Acting CEO' responsibilities to our newly recruited Chief Executive, Margaret Bailey, who is in post from 1st August, 2019.

ORGANISATION

The staff team continues to meet on a regular basis and bring information to the Executive Committee in the form of written and verbal reports. The Chief Executive, the Finance Officer and, from time to time, other staff members including the Manager of Counselling Services and the Manager of Complementary Therapy Services; attend the Executive Committee' meetings to allow the Trustees an opportunity for information exchange. During the year we recruited an addition to the Complementary Therapy' team but the total number of part-time staff at 12 matched the start of year figure following the resignation of our fundraising coordinator.

INVESTMENTS AND INVESTMENT POLICY

The Trustees' investment powers are governed by its constitution which permits the investment of money in the purchase of, or at interest on the security of, such stocks, funds, shares, securities or other investments or property of whatever nature and wherever situated as the trustees in their absolute discretion think fit. The charity holds funds with investment managers St James's Place Wealth Management. These are held for long-term fund investment and income generated. These funds are unrestricted.

FINANCIAL REVIEW

Income for the year at £139,892 (previous year £176,618) compared with expenditure of £166,474 (previous year £162,923) resulted in a net expenditure of £26,582 (previous year net income of £13,695) before investment gains of £2,563 (previous year £777). The overall net expenditure of £24,019 (previous year net income of £14,472) reduced total reserves to £179,689 of which of which free reserves at £145,409 provide 85% of the 12 months expenditure cover. Overall net expenditure comprises a net reduction in Unrestricted Funds of £16,019 together with a net reduction in Restricted Funds of £8,000.

Grants for core funding from Clinical Commissioning Groups totalling £17,724 (previous year £24,654)) represent 13% of total income and comprise £12,941 from South Tyneside CCG and £4,783 from North Tyneside CCG. The decision of Newcastle Gateshead CCG, at 31st March, 2018, to discontinue commissioning of our services, immediately reduced core funding by £6,948.

COPING WITH CANCER NORTH – EAST

EXECUTIVE COMMITTEE REPORT – CONTINUED

YEAR ENDED 31 MARCH 2019

FINANCIAL REVIEW – continued

Income from grants under contract for Complementary Therapy and Auricular Acupuncture Services, totalled £33,375 (previous year £36,000) representing 24% of total income. We gratefully acknowledge grants from Sunderland City Hospitals totalling £12,000 which again, as in the previous year, comprised £2,500 in support of complementary therapy services to haematological cancer patients, a grant of £6,500 supporting delivery of complementary therapy and auricular acupuncture services within the Macmillan Information & Support Centre and a grant of £3,000 for complementary therapies offered to patients of the Intensive and Critical Care Unit. We acknowledge grants totalling £13,875 paid through the Northumberland Healthcare NHS Trust and remain grateful to the Patients' Funds who are supporting acupuncture clinics delivering services to men and women. The total includes funding of £1,875 in support of auricular acupuncture at prostate and breast cancer clinics at the North Tyneside General Hospital at Rake Lane, £10,000 (four grants of £2,500) for the continuation of acupuncture services at Hexham General Hospital, Nursery Park in Ashington, the Palliative Care Unit at Rake Lane Hospital and the first full year at Alnwick Hospital plus £2,000 for the first full year provision of complementary therapy services at Wansbeck Hospital Oncology Day Unit. The new services at Alnwick and Wansbeck partially offset the impact of the closure of St Clares' Hospice in Jarrow which reduced year on year grant funding by £6,000. We thank the Gateshead Health NHS Foundation Trust for their continuation grant of £6,500 for acupuncture clinics at the Queen Elizabeth Hospital and complementary therapies at St Bede's Hospice.

Fundraising' income of £81,335 (previous year £80,531) representing 58% of total income, includes £68,547 (previous year £73,628) from the 'doorstep collection' of unwanted clothing etc. organised through 'Unicare' and £9,997 (previous year £6,619) from sponsored runners representing our charity in the 2018' Great North Run.

Donations totalling £7,275 included £3,474 from a legacy and we are again grateful to the W. A. Handley trust for their continuing support and donation £1,250. We do extend our thanks to all donors.

Expenditure during the year at £166,474 was £3,551 above the previous year. Salaries and fees totalled £107,937 compared with the prior year £103,325 representing an increase of £4,612 (4.5%) partially offset by a reduction in other costs, primarily HQ office expenses (postage, photocopying, room hire and stationery) down by £1,603.

RESERVES POLICY

The Executive Committee have established a policy whereby the unrestricted funds not committed or invested in fixed assets (free reserves) held by the Charity, should, ideally represent 12 months of total resources expended. Such a level of reserve would provide a buffer to offset the temporary loss of a major source of funding whilst maintaining effective management and administration of the Charity. These reserves also provide working capital to enable development of service provision.

Based on the above, the target free reserves would have been circa £171,000. The total funds of the charity are £179,689 of which £9,280 are held in restricted funds and £25,000 in a designated fund. The unrestricted general funds total £145,409 and there is no value held in fixed assets resulting in actual free reserves of £145,409 including investments of £105,456. This represents 85% of target.

DONATIONS

The Charity does not make donations. Income for the Charity and its subsequent expenditure is for the purpose of support to cancer patients and their families. This help and support is given at no cost to the recipients.

COPING WITH CANCER NORTH – EAST
EXECUTIVE COMMITTEE REPORT – CONTINUED
YEAR ENDED 31 MARCH 2019

EXECUTIVE COMMITTEE RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

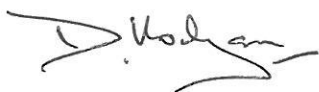
The Executive Committee are responsible for preparing the Executive Committees' report and the financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Executive Committee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting 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 operation.

The Executive Committee are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

This report was approved by the Executive Committee on 12 November 2019 and signed on their behalf by:



D HODGSON MBE – CHAIRMAN

INDEPENDENT EXAMINER'S REPORT TO THE EXECUTIVE COMMITTEE OF COPING WITH CANCER - NORTH EAST

I report to the charity Executive Committee on my examination of the accounts of the charity for the year ended 31 March 2019.

This report is made solely to the charity's Executive Committee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Executive Committee those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Executive Committee as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Executive Committee of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

INDEPENDENT EXAMINER'S STATEMENT

Your attention is drawn to the fact that the charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:



Dated:

17th November 2019

Detlev Anderson FCA

RYECROFT GLENTON

Chartered Accountants
32 Portland Terrace
Newcastle upon Tyne
NE2 1QP

COPING WITH CANCER - NORTH EAST
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2019

		Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
INCOME FROM:					
Donations and legacies	2	7,275	-	7,275	35,018
Charitable activities	3	51,099	-	51,099	60,654
Fundraising activities	4	81,335	-	81,335	80,531
Investments	5	18	-	18	18
Other	6	165	-	165	397
TOTAL INCOME		<u>139,892</u>	<u>-</u>	<u>139,892</u>	<u>176,618</u>
EXPENDITURE ON:					
Raising funds		22,054	-	22,054	22,871
Charitable activities		136,420	8,000	144,420	140,052
TOTAL EXPENDITURE	7	<u>158,474</u>	<u>8,000</u>	<u>166,474</u>	<u>162,923</u>
NET INCOME / (EXPENDITURE) BEFORE INVESTMENT GAINS		(18,582)	(8,000)	(26,582)	13,695
GAINS / (LOSSES) ON INVESTMENT ASSETS		2,563	-	2,563	777
NET INCOME / (EXPENDITURE)		<u>(16,019)</u>	<u>(8,000)</u>	<u>(24,019)</u>	<u>14,472</u>
NET MOVEMENT IN FUNDS		(16,019)	(8,000)	(24,019)	14,472
TOTAL FUNDS BROUGHT FORWARD AT 1 APRIL 2018		186,428	17,280	203,708	189,236
TOTAL FUNDS CARRIED FORWARD AT 31 MARCH 2019		<u>170,409</u>	<u>9,280</u>	<u>179,689</u>	<u>203,708</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

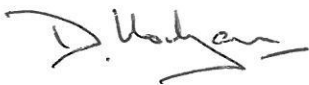
COPING WITH CANCER - NORTH EAST

BALANCE SHEET

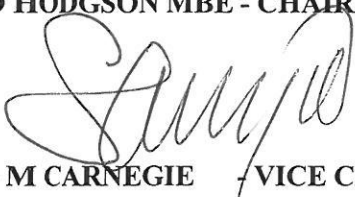
AS AT 31 MARCH 2019

		2019		2018	
		£	£	£	£
	Notes				
FIXED ASSETS					
Tangible fixed assets	10	-		583	
Investments	11	<u>105,456</u>		<u>102,893</u>	
			105,456		103,476
CURRENT ASSETS					
Building society		35,733		35,715	
Bank and cash in hand		6,419		33,819	
Debtors and prepayments	12	<u>40,193</u>		<u>36,615</u>	
		82,345		106,149	
LIABILITIES: amounts falling due within one year:					
Creditors	13	<u>(8,112)</u>		<u>(5,917)</u>	
NET CURRENT ASSETS			<u>74,233</u>		<u>100,232</u>
NET ASSETS			<u>179,689</u>		<u>203,708</u>
RESERVES					
Restricted funds			9,280		17,280
Unrestricted funds – designated funds		25,000		-	
Unrestricted funds – general funds		<u>145,409</u>		<u>186,428</u>	
			<u>170,409</u>		<u>186,428</u>
	15		<u>179,689</u>		<u>203,708</u>

The financial statements were approved by the Executive Committee on 12 November 2019 and signed on their behalf by:



D HODGSON MBE - CHAIRMAN



S M CARNEGIE - VICE CHAIR

The notes on pages 10 to 17 form part of these accounts.

COPING WITH CANCER - NORTH EAST

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are prepared on the going concern basis. The Executive Committee have a reasonable expectation that the charity will continue to receive funding to enable it to continue its charitable activities for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

1.2 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Grants received where conditions specified by the donor have not yet been met by the charity or where the donor has specified the time period in which the expenditure of resources can take place are deferred and recognised over the time period specified by the donor.

1.3 Resources expended

All expenditure is accounted for on an accruals basis.

Expenditure within charitable activities includes all costs incurred in the sharing of experiences and strategies which help people cope with cancer and includes costs that can be allocated directly to these activities and those costs of an indirect nature necessary to support them.

Some consultants and staff spend time not only on the charitable activities of the organisation but also in generating voluntary income, general fundraising and governance. Their costs have been directly allocated to these activities using the best estimate of the relative time spent by these individuals.

Governance costs are those costs associated with the constitutional and statutory requirements of the charity.

Support costs are all costs that cannot be directly allocated to a charitable activity. They include all costs incurred by the Charity's Head Office Support Unit comprising management and administration, finance, information technology and human resources. Support costs are apportioned between the activities of the charity on a basis consistent with the use of the resources.

COPING WITH CANCER - NORTH EAST

NOTES TO THE ACCOUNTS - CONTINUED

YEAR ENDED 31 MARCH 2019

ACCOUNTING POLICIES – Continued

1.4 Accumulated funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds. Restricted funds arising from grants are subject to specific conditions by donors as to how they may be used. Funds received from fundraising activities may also be restricted, depending upon the purpose for which the funds were raised. The purposes and uses of the restricted funds are set out in the Executive Committee report and notes to the accounts.

1.5 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at 33 $\frac{1}{3}$ % straight line in order to write off the cost less estimated residual value of each asset over its expected useful life.

1.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date. Investments in shares which can be publicly traded are measured using the closing quoted market price. Investments in shares which cannot be publicly traded and for which no reliable estimation can be made are recorded at their cost less provision for impairment.

Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of Financial Activities.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand is the current bank account of the charity.

1.9 Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

COPING WITH CANCER - NORTH EAST

NOTES TO THE ACCOUNTS - CONTINUED

YEAR ENDED 31 MARCH 2019

ACCOUNTING POLICIES – Continued

1.6 Taxation

As a registered charity, the charity benefits from rates relief and is exempt from direct tax on its charitable activities but not from VAT. Irrecoverable VAT is included in the costs of those items to which it relates.

1.7 Pension costs

The charity operates a Workplace Pension Scheme compliant with government legislation requiring auto enrolment of eligible employees. The charity has no liability under the Scheme other than for payment of employees and employer contributions into an independently managed fund.

2. INCOME FROM DONATIONS	2019	2018
	£	£
Donations, gifts and collections	<u>7,275</u>	<u>35,018</u>
3. INCOME FROM CHARITABLE ACTIVITIES	2019	2018
	£	£
Grants provided for core funding	17,724	24,654
Grants under contracts for advice and information, outreach work, training and other services	<u>33,375</u>	<u>36,000</u>
	<u>51,099</u>	<u>60,654</u>
4. INCOME FROM FUNDRAISING ACTIVITIES	2019	2018
	£	£
Doorstep 'Rag Bag' collection	68,547	73,628
Great North Run	9,997	6,619
Other fundraising activities	<u>2,791</u>	<u>284</u>
	<u>81,335</u>	<u>80,531</u>
5. INVESTMENT INCOME	2019	2018
	£	£
Building Society interest receivable	18	18
	<u>18</u>	<u>18</u>
6. OTHER INCOME	2019	2018
	£	£
Membership	165	157
Training courses - fees from participants	<u>-</u>	<u>240</u>
	<u>165</u>	<u>397</u>

COPING WITH CANCER - NORTH EAST

NOTES TO THE ACCOUNTS - CONTINUED

YEAR ENDED 31 MARCH 2019

7. EXPENDITURE

Total expenditure is analysed as follows:-

	Staff Costs Including Training £	Staff, Volunteers and other Expenses £	Office, IT Finance and Communications £	Accommodation Insurance and Depreciation £	Support Costs as allocated £	2019 Total £	2018 Total £
Expenditure on Charitable Activities – counselling, therapies and information	82,401	18,329	1,461	-	42,229	144,420	140,052
Expenditure on raising funds:							
Voluntary income	7,483	-	-	-	700	8,183	8,730
Fundraising	7,484	5,686	-	-	701	13,871	14,141
Support costs	<u>14,690</u>	<u>-</u>	<u>10,382</u>	<u>18,558</u>	<u>(43,630)</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURE	<u>112,058</u>	<u>24,015</u>	<u>11,843</u>	<u>18,558</u>	<u>-</u>	<u>166,474</u>	<u>162,923</u>
2018 Comparison	<u>106,796</u>	<u>23,201</u>	<u>14,622</u>	<u>18,304</u>	<u>-</u>	<u>162,923</u>	

Included within expenditure are accountant's fees for independent examination of £2,900 (2018: £2,920) and for payroll and other services of £1,315 (2018: £1,101), all inclusive of VAT. Governance' costs, within the support costs figure above, comprise the accountant's fees for independent examination along with £857 (2018:£785) of other governance costs relating to other constitutional matters included within expenditure above.

COPING WITH CANCER - NORTH EAST

NOTES TO THE ACCOUNTS - CONTINUED

YEAR ENDED 31 MARCH 2019

8. STAFF COSTS	2019 £	2018 £
Salaries and co-ordinators and sessional workers' fees	106,220	102,541
Social security costs less employment allowance	609	247
Pension costs	1,108	537
	<u>107,937</u>	<u>103,325</u>

During the year the charity employed an average of 11 members of staff which is the equivalent of five full time employees (2018: five).

No employee received emoluments in excess of £60,000.

9. TRUSTEES AND OTHER KEY MANAGEMENT

The charity's key management are its Trustees and its Chief Executive Officer. No Trustees received remuneration or expenses in connection with their duties as a Trustee (previous year: same). The remuneration of the Chief Executive Officer (deceased 3rd October, 2018) was £5,105 (2018: £10,241).

Three Trustees received expenses, a total of £1849, in connection with their services as volunteers of the charity.

10. TANGIBLE FIXED ASSETS (office equipment and furniture)

	£
Cost	
At 1 April 2018	6,878
Additions during the year	-
Disposals	-
	<u>6,878</u>
At 31 March 2019	<u>6,878</u>
Depreciation	
At 1 April 2018	6,295
Charge for year	583
Disposals	-
	<u>6,878</u>
At 31 March 2019	<u>6,878</u>
Net book value	
At 31 March 2019	<u>-</u>
At 1 April 2018	<u>583</u>

COPING WITH CANCER - NORTH EAST
NOTES TO THE ACCOUNTS - CONTINUED

YEAR ENDED 31 MARCH 2019

11. FIXED ASSETS INVESTMENTS	2019	2018
	£	£
Opening balance at 1 April 2018	102,893	102,116
Purchases	-	-
Investment management fees	-	-
Unrealised gain	<u>2,563</u>	<u>777</u>
Closing balance at 31 March 2019	<u>105,456</u>	<u>102,893</u>
Cost of investment (at 1 st April, 2015)	<u>100,000</u>	<u>100,000</u>
Fixed asset investments are unit trusts managed by St James's Place Wealth Management.		
12. DEBTORS AND PREPAYMENTS	2019	2018
	£	£
Prepayments and accrued income	<u>40,193</u>	<u>36,615</u>
13. CREDITORS	2019	2018
	£	£
Tax and social security	1,113	1,035
Accruals and deferred income	<u>6,999</u>	<u>4,882</u>
	<u>8,112</u>	<u>5,917</u>
14. FINANCIAL INSTRUMENTS	2019	2018
	£	£
Financial assets measured at fair value through income and expenditure	<u>105,456</u>	<u>102,893</u>

Financial assets measured at fair value through income and expenditure comprise investments in unit trusts. The main risk to the charity from these financial instruments lies in the combination of uncertain investment markets and volatility in yield. The charity manages these investment risks by retaining advisors and investing in an investment type that provides for a high degree of diversification of holdings within investment asset classes that are quoted on recognised stock exchanges. The charity does not make use of derivatives and similar complex financial instruments as investments are held for their longer term.

COPING WITH CANCER - NORTH EAST
NOTES TO THE ACCOUNTS - CONTINUED
YEAR ENDED 31 MARCH 2019

15. STATEMENT OF FUNDS – CURRENT YEAR

	Balance at 1st April 2018 £	Income £	Expenditure £	Gains/ (losses) £	Transfers	Balance at 31st March 2019 £
Unrestricted Funds						
General funds	186,428	139,892	(158,474)	2,563	(25,000)	145,409
Designated – Capital Fund	-	-	-	-	25,000	25,000
Total Unrestricted funds	186,428	139,892	(158,474)	2,563	-	170,409
Restricted funds						
The Trusthouse Charitable Foundation	280	-	-	-	-	280
The Margaret Innes Trust	17,000	-	(8,000)	-	-	9,000
Total Funds	203,708	139,892	(166,474)	2,563	-	179,689

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1st April 2017 £	Income £	Expenditure £	Gains / (losses) £	Balance at 31st March 2018 £
Unrestricted funds					
General funds	188,956	151,618	(154,923)	777	186,428
The Trusthouse Charitable Foundation	280	-	-	-	280
The Margaret Innes Trust	-	25,000	(8,000)	-	17,000
Total Funds	189,236	176,618	(162,923)	777	203,708

The income funds of the charity comprise unrestricted and restricted funds. Restricted funds comprise donations and grants held on trusts to be applied for specific purposes.

During the year, the Executive Committee transferred £25,000 of unrestricted general funds into a new designated fund, the Capital fund, the purpose of which is to fund capital expenditure in respect of a planned move of premises in the 2019/20 year.

COPING WITH CANCER - NORTH EAST
NOTES TO THE ACCOUNTS - CONTINUED
YEAR ENDED 31 MARCH 2019

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS – CURRENT YEAR

	Fixed assets £	Current assets £	Current liabilities £	Total net assets £
Unrestricted funds				
General funds / designated funds	105,456	73,065	(8,112)	170,409
Restricted funds				
The Trusthouse Charitable Foundation	-	280	-	280
The Margaret Innes Trust	-	9,000	-	9,000
Total funds	<u>105,456</u>	<u>82,345</u>	<u>(8,112)</u>	<u>179,689</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS – PRIOR YEAR

	Fixed assets £	Current assets £	Current liabilities £	Total net assets £
Unrestricted funds				
General Funds	103,476	88,869	(5,917)	186,428
Restricted funds				
The Trusthouse Charitable Foundation	-	280	-	280
The Margaret Innes Trust	-	17,000	-	17,000
Total funds	<u>103,476</u>	<u>106,149</u>	<u>(5,917)</u>	<u>203,708</u>

16. RELATED PARTY TRANSACTIONS

There are no related party transactions.

17. CONTROL

There is no controlling party.

18. OPERATING LEASE COMMITMENTS

At 31 March 2019 the charity had commitments under non-cancellable operating leases as follows:

	2019 £	2018 £
EXPIRY DATE:		
Within 1 year	<u>4,130</u>	<u>-</u>
Within 2 - 5 years	<u>-</u>	<u>20,051</u>