

CancerBACUP
(BRITISH ASSOCIATION OF CANCER
UNITED PATIENTS AND THEIR FAMILIES AND FRIENDS)

(A Company limited by guarantee and not having a share capital)

Registered as Charity Number 1019719
Company Number 2803321

ACCOUNTS
FOR THE YEAR ENDED
31ST MARCH 2000



CancerBACUP
(British Association of Cancer United Patients
and their Families and Friends)
Year ended 31st March 2000
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CancerBACUP
(British Association of Cancer United Patients
and their Families and Friends)
Year ended 31st March 2000
Company Information

Directors and Trustees

M.L. Slevin, MD FRCP
Lord Clement-Jones
D. Donne
D. Poole
P. Lamburn, CBE (resigned 16.9.99)
L. Fallowfield
D. Amos
Lord Bell
M. Hoare (appointed 16.11.99)
A. Ross Goobey (appointed 16.11.99)

Secretary

J. Mossman

Company Number

2803321

Charity Number

1019719

Registered Office

3 Bath Place
Rivington Street
London
EC2A 3JR

Bankers

National Westminster Bank Plc
P.O. Box 10720
217 Strand
London
WC2R 1AL

Auditors

Kingston Smith
Devonshire House
60 Goswell Road
London
EC1M 7AD

Solicitors

Bates, Wells & Braithwaite
Cheapside House
138 Cheapside
London
EC2V 6BB

CancerBACUP
(British Association of Cancer United Patients
and their Families and Friends)
Directors' and Trustees' Report
For the year ended 31st March 2000

The directors and trustees present their report and accounts for the year ended 31st March 2000.

Objects of the Charity, Principal Activities and Organisation of our Work

CancerBACUP is constituted as a company limited by guarantee, and is governed by a Memorandum and Articles of Association.

The charity's object and its principal activity continues to be that of improving the quality of life for people who live with cancer. It does this through using the expertise of doctors, nurses and other health professionals, and the experience of cancer patients, their families and friends, to improve communication about cancer in general and, in particular, to provide those affected by cancer with up-to-date information, practical advice and emotional support.

The charity is organised so that the trustees meet regularly to manage its affairs. Our Chief Executive Officer, Jean Mossman implements policy and manages the day to day administration of the charity, supported by the heads of department and their staff.

Developments, Activities and Achievements this Year

The trustees consider that the performance of the charity this year has been satisfactory. Whilst both income and expenditure have increased every effort continues to be made to ensure that the income entrusted to the charity has been applied to maximise our service effectiveness in the most cost efficient manner.

During the year we were able to open additional regional information centres, develop our internet site, expand our range of publications and products and initiate a "Living with Cancer Appeal" to fund the regional development programme.

Future Developments

CancerBACUP continues to negotiate with a number of hospital trusts and sponsors with the aim of opening offices regionally throughout the UK. We have opened two additional centres in the year which have proved to be a great success. We will also be developing our internet site to provide interactive assistance.

Future developments will entail a more expanded role for volunteers within CancerBACUP. The directors are grateful for the continued assistance of volunteers although it is not practicable to place a value on this assistance and it is therefore not reflected in these accounts.

Transactions and Financial Position

The Consolidated Statement of Financial Activities shows a net shortfall in funds for the year of £90,278 (1999: surplus £132,276) and a Reserve Fund of £1,544,493 (1999: £1,634,771). The charity's own net shortfall in funds for the year of £90,897 (1999: £131,174) was taken to reserves. The charity continues to retain broad financial support for its work.

CancerBACUP Trading Company Limited, a wholly owned subsidiary of CancerBACUP, exists to carry out the trading activities ancillary to our work. During the year its principal activity has been the sale of booklets. Its performance is detailed in notes 6 and 15.

CancerBACUP was originally founded by Trust, but is now a company limited by guarantee. When the Trust transferred its assets to the Guarantee Company, it changed its name to the Vicky Clement-Jones Trust and retained the same Trustees, who are also Trustees of CancerBACUP. The Trust is retained to collect contractual donations on behalf of CancerBACUP, which it remits in full each calendar month. Its transactions for the year are detailed in note 24.

Tangible Fixed Assets for use by the Charity

The charity operates from a freehold property at 3 Bath Place, Rivington Street, London EC2A 3JR which was purchased in August 1992, has a carrying value in the accounts of £754,753 and a re-insurance value of £1.2million. Movements in fixed assets are detailed in note 13.

CancerBACUP
(British Association of Cancer United Patients
and their Families and Friends)
Directors' and Trustees' Report
For the year ended 31st March 2000 (Continued)

Funds Available

The present level of funding is expected to be maintained in the future.

Directors and Trustees

The directors of the company are also trustees of the charity, and there are no other trustees. The trustees are named on page 1. The board has the power to appoint and remove trustees as it considers fit to do so on the basis of a majority of votes.

Statement of Investment Policy

The trustees are responsible for the investment policy of the charity and their objective is to minimise risk. Funds are presently retained in interest-bearing accounts.

Statement of Trustees' Responsibilities

The trustees are required by law to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity and of the financial position at the end of that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the Companies Act 1985 and with applicable accounting standards and statements of recommended practice subject to the material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

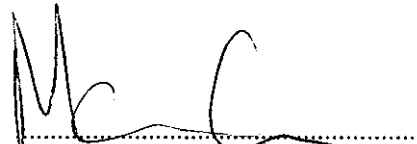
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The unrealised loss on page 6 arises from the valuation of investments at market value rather than cost.

Auditors

Kingston Smith have expressed their willingness to continue in office as auditors and a resolution proposing their re-appointment will be submitted at the Annual General Meeting.

This Report was approved by the Board of Directors and Trustees
on 13th September 2000 and signed on its behalf:


M.L. Slevin, MD, FRCP - Trustee

3 Bath Place
Rivington Street
London EC2A 3DR

Auditors' Report to the Members of CancerBACUP (British Association of Cancer United Patients and their Families and Friends)

We have audited the financial statements on pages 5 to 17 which have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and the accounting policies set out on pages 9 and 10.

Respective Responsibilities of Trustees and Auditors

As described on page 3, the charity's trustees who are also the directors of CancerBACUP for the purposes of company law, are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

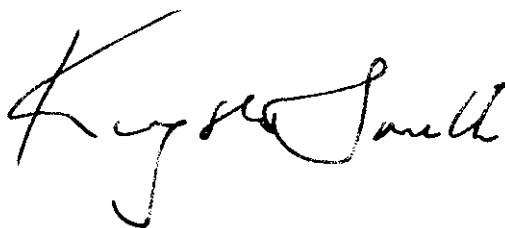
Basis of Opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes an examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of affairs of the charitable company and group as at March 2000 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended and have been properly prepared in accordance with the provisions of the Companies Act 1985.



Kingston Smith
Chartered Accountants
and Registered Auditors

Devonshire House
60 Goswell Road
London EC1M 7AD

Date: 10/10/00

CancerBACUP
(British Association of Cancer United Patients
and their Families and Friends)
Consolidated Statement of Financial Activities
For the year ended 31st March 2000

	Note	Unrestricted Funds £	Restricted Funds £	Total 2000 £	Total 1999 £
INCOME AND EXPENDITURE ACCOUNT					
Incoming Resources					
Grants receivable	2	-	134,595	134,595	230,803
Donations from individuals	3	744,697	36,700	781,397	662,798
Donations from companies and charitable trusts		453,113	257,457	710,570	602,474
Publications income	4	14,229	192,582	206,811	210,228
Special events and projects		111,053	-	111,053	131,780
Movement on deferred income		-	-	-	73,120
Investment income	5	29,306	-	29,306	42,055
Net profit from trading activities of subsidiary	6	312,129	-	312,129	275,942
Total Income		1,664,527	621,334	2,285,861	2,229,200
Resources Expended					
Direct charitable expenditure:					
Cancer Support Service	7	767,093	170,629	937,722	922,249
Publications	7	359,440	242,363	601,803	559,173
Research and evaluation	7	30,459	43,845	74,304	57,754
Advocacy	7	28,304	41,959	70,263	36,374
Other expenditure:					
Management and administration	8	98,891	-	98,891	88,252
Marketing and communications	9	382,797	-	382,797	315,641
Fundraising	10	173,861	35,824	209,685	117,656
Total Resources Expended		1,840,845	534,620	2,375,465	2,097,099
Net (Cost)/Income for the Year		(176,318)	86,714	(89,604)	132,101

Continuing Operations

None of the company's activities were acquired or discontinued during the above financial periods.

CancerBACUP
(British Association of Cancer United Patients
and their Families and Friends)
Consolidated Statement of Recognised Gains
For the year ended 31st March 2000

	Unrestricted Funds £	Restricted Funds £	Total 2000 £	Total 1999 £
Net (cost)/income for the year	(176,318)	86,714	(89,604)	132,101
Unrealised investment (loss)/gain	<u>(674)</u>	<u>-</u>	<u>(674)</u>	<u>175</u>
Net movement in funds for the year	<u>(176,992)</u>	<u>86,714</u>	<u>(90,278)</u>	<u>132,276</u>
Total Funds				
Brought forward	<u>1,523,798</u>	<u>110,973</u>	<u>1,634,771</u>	<u>1,502,495</u>
Carried forward	<u><u>1,346,806</u></u>	<u><u>197,687</u></u>	<u><u>1,544,493</u></u>	<u><u>1,634,771</u></u>

CancerBACUP
(British Association of Cancer United Patients
and their Families and Friends)
Balance Sheets at 31st March 2000

	Note	Group 2000 £	Group 1999 £	Charity 2000 £	Charity 1999 £
Fixed Assets					
Tangible assets	13	787,150	835,843	787,150	835,843
Investments	14, 15	<u>1,237</u>	<u>1,911</u>	<u>8,864</u>	<u>8,919</u>
		788,387	837,754	796,014	844,762
Current Assets					
Debtors	16	<u>195,703</u>	<u>126,493</u>	<u>191,322</u>	<u>119,096</u>
Cash at bank and in hand	17	<u>838,202</u>	<u>845,135</u>	<u>791,157</u>	<u>819,012</u>
		1,033,905	971,628	982,479	938,108
Creditors: Amounts falling due within one year	18	<u>(277,799)</u>	<u>(174,611)</u>	<u>(234,000)</u>	<u>(148,099)</u>
Net Current Assets		<u>756,106</u>	<u>797,017</u>	<u>748,479</u>	<u>790,009</u>
Total Assets less Liabilities		<u><u>1,544,493</u></u>	<u><u>1,634,771</u></u>	<u><u>1,544,493</u></u>	<u><u>1,634,771</u></u>
 Unrestricted Funds	19	1,346,806	1,523,798	1,346,806	1,523,798
Restricted Funds	20	<u>197,687</u>	<u>110,973</u>	<u>197,687</u>	<u>110,973</u>
	26	<u><u>1,544,493</u></u>	<u><u>1,634,771</u></u>	<u><u>1,544,493</u></u>	<u><u>1,634,771</u></u>

The accounts on pages 5 to 17 were approved by the board of directors and trustees on 13th September 2000 and signed on their behalf by:


M.L. Slevin, MD, FRCP - Trustee

CancerBACUP
(British Association of Cancer United Patients
and their Families and Friends)
Consolidated Cash Flow Statement
For the year ended 31st March 2000

	Note	2000 £	2000 £	1999 £	1999 £
Net Cash (Outflow)/Inflow from Operating Activities	28		(23,840)		90,393
Returns on Investments and Servicing of Finance					
Interest received		29,292		41,875	
Interest paid		<u>-</u>		<u>(1,372)</u>	
Net Cash Inflow from Returns on Investments and Servicing of Finance			29,292		40,503
Taxation					
Corporation tax paid			(267)		(198)
Capital Expenditure and Financial Investment					
Payments to acquire tangible fixed assets			(12,118)		(76,555)
Financing					
Repayment of loan	30		<u>-</u>		<u>(25,806)</u>
(Decrease)/Increase in Cash	29&30		<u><u>(6,933)</u></u>		<u><u>28,337</u></u>

CancerBACUP
(British Association of Cancer United Patients
and their Families and Friends)
Notes to the Accounts
For the year ended 31st March 2000

1 Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the company's accounts.

Basis of Preparation of Accounts

The accounts are prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and in accordance with applicable accounting standards. The accounts include the results of the charity's operations which are described in the Directors' and Trustees' Report and all of which are continuing.

Basis of Consolidation

The group Statement of Financial Activities and Balance Sheet consist of the financial statements of the parent company and its subsidiary undertaking. The parent has taken advantage of section 230 of the Companies Act 1985 which exempts it from preparing its own income and expenditure account.

The accounts have been prepared in compliance with Statement of Recommended Practice : Accounting by Charities.

Depreciation

Depreciation is provided on a basis which will write off the cost of fixed assets over their estimated useful lives by equal annual instalments. This has been set at three years for all classes of asset, except for the freehold property which is being written off over 50 years.

Income

Voluntary income and donations are accounted for as received by the charity. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. No permanent endowments have been received in the period, but these are dealt with through the Statement of Financial Activities when received.

Grants Received

- i) Revenue grants are accounted for on the accruals basis wherever practicable.
- ii) Capital grants are taken to income on receipt.

Gifts in Kind

The directors recognise incoming gifts in kind in the accounts where the reasonable estimate of their value to the charity exceeds £5,000. Gifts in kind which are valued at less than £5,000 are not included in the accounts.

Investments

Investments are stated at market value. Realised and unrealised gains and losses on investments are dealt with in the Statement of Financial Activities. Investment income is credited to income on an accruals basis, using dates of payment for dividends, and daily accrual for interest.

Value Added Tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

Fundraising Costs

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the charity's work. This includes the cost of advertising for donations and the staging of special fundraising events.

Expenditure on Management and Administration of the Charity

Administration expenditure includes all expenditure not directly related to the charitable activity or fundraising ventures. This includes costs of running office premises, staff salaries for administrative staff and audit fees.

CancerBACUP
(British Association of Cancer United Patients
and their Families and Friends)

Notes to the Accounts

For the year ended 31st March 2000 (Continued)

1 Accounting Policies (Continued)

Expenditure

Expenses that are common to all activities have been apportioned on the basis of the number of full time equivalent employees.

Stocks

No value has been ascribed to the stocks of publications on the basis that the majority of these are normally given away and therefore it is considered prudent to account for all production costs in the period in which they are incurred.

Similarly it is considered prudent to account for the cost of other goods held for resale in the period in which they are incurred.

Pension Benefits

Pension benefits are funded over the employees' period of service. The company's and employees' defined contributions are paid to independent pension funds at rates fixed by the trustees.

2 Grants Receivable

Funding from major cancer charities

Cancer Research Campaign

Marie Curie Memorial Foundation

National Lottery

Department of Health (note 22)

Other public authorities

2000

1999

£

£

43,845

35,513

50,000

50,000

93,845

85,513

-

34,290

21,750

93,000

19,000

18,000

134,595

230,803

3 Donations from Individuals

Included within this category of income are the following:

Living with Cancer Appeal

Response to direct mail appeals

Other single donations

Payroll giving

Local fundraising

Legacies

Covenants and tax recoverable

Friends' subscriptions and donations

2000

1999

£

£

36,700

-

164,486

127,488

105,784

146,917

13,672

8,506

221,020

131,971

144,839

159,216

94,896

87,897

-

803

781,397

662,798

4 Publications Income

Funding from companies and trusts

Other publications income

2000

1999

£

£

192,582

184,135

14,229

26,093

206,811

210,228

CancerBACUP
(British Association of Cancer United Patients
and their Families and Friends)

Notes to the Accounts

For the year ended 31st March 2000 (Continued)

5	Investment Income			2000	1999
				£	£
	Interest receivable on cash deposits			28,876	40,945
	Income from Listed Investments			62	60
	Rent receivable			368	1,050
				<u>29,306</u>	<u>42,055</u>
6	Net Profit from Trading Activities of Subsidiary			2000	1999
				£	£
	Turnover			427,294	341,175
	Cost of sales			(112,485)	(62,837)
	Gross Profit			314,809	278,338
	Interest receivable			416	930
	Administrative expenses			(2,974)	(3,153)
	Profit before Tax			312,251	276,115
	Taxation			(122)	(173)
	Profit after Tax			312,129	275,942
	Amount covenanted to CancerBACUP			(253,354)	(235,295)
	Management fee charged by CancerBACUP			(58,156)	(39,545)
	Net Profit			<u>619</u>	<u>1,102</u>
7	Direct Charitable Expenditure				
		Staff	Provision	Other	Total
		Costs	of	Support	Total
		£	£	Costs	1999
				£	£
	Cancer support service	634,613	104,937	198,172	937,722
	Publications	74,417	478,108	49,278	601,803
	Research and evaluation	17,566	43,177	13,561	74,304
	Advocacy	6,319	57,247	6,697	70,263
		<u>732,915</u>	<u>683,469</u>	<u>267,708</u>	<u>1,684,092</u>
					<u>1,575,550</u>
8	Management and Administration			2000	1999
				£	£
	Salaries			68,880	55,022
	Travel and conferences			10,545	9,095
	Training			1,233	984
	Audit			4,950	3,137
	Meeting expenses			578	1,076
	Office costs			11,441	17,834
	Other costs			1,264	1,104
				<u>98,891</u>	<u>88,252</u>

CancerBACUP
(British Association of Cancer United Patients
and their Families and Friends)

Notes to the Accounts

For the year ended 31st March 2000 (Continued)

9 Marketing and Communications	2000	1999
	£	£
Salaries	234,276	217,713
Travel and conferences	20,465	6,737
Training	3,168	1,710
Office costs	52,347	56,340
CancerBACUP Awareness Week	28,425	15,114
Other costs	44,116	18,027
	<u>382,797</u>	<u>315,641</u>

10 Fundraising	2000	1999
	£	£
Living With Cancer Appeal	35,824	-
Direct mail	69,356	49,747
Special events	78,049	67,909
Corporate events	26,456	-
	<u>209,685</u>	<u>117,656</u>

11 Staff Costs

The average number of full time equivalent employees during the year was 59 (1999 - 52).

Total staff costs comprise:	2000	1999
	£	£
Wages and salaries	1,053,069	943,898
Employer's National Insurance	99,510	87,091
Pensions	51,877	52,586
	<u>1,204,456</u>	<u>1,083,575</u>

Both this year and last year one member of staff received a salary in excess of £40,000.

The trustees did not receive any remuneration, nor reimbursed expenses during the year.

At 31st March 2000 contributions of £6,661 (1999 - £6,973) were payable to the pensions provider.

12 Net Income for the Year	2000	1999
This is stated after charging:	£	£
Auditors' remuneration	4,950	4,680
Depreciation - owned assets	60,811	64,122
Operating lease rentals	1,013	1,013

As permitted by Section 230 of the Companies Act 1985, the income and expenditure account of the charity is not presented as part of the financial statements. The group net shortfall in funds for the financial year of £90,278 (1999: net income £132,276) includes a net shortfall of £90,897 (1999: net income £131,174) which is dealt with in the financial statements of the charity.

CancerBACUP
(British Association of Cancer United Patients
and their Families and Friends)
Notes to the Accounts
For the year ended 31st March 2000 (Continued)

13 Tangible Assets

All fixed assets are used directly for charitable purposes.

Group and Charity	Freehold Property and Improvements	Furniture, Fittings and Office Equipment	Computer Equipment	Total
Cost	£	£	£	£
At 1st April 1999	901,716	121,003	187,580	1,210,299
Additions	-	-	15,718	15,718
Disposals	-	(3,600)	(8,989)	(12,589)
At 31st March 2000	901,716	117,403	194,309	1,213,428
Depreciation				
At 1st April 1999	126,240	84,635	163,581	374,456
Charge for the year	20,723	18,779	21,309	60,811
Disposals	-	-	(8,989)	(8,989)
At 31st March 2000	146,963	103,414	175,901	426,278
Net Book Value				
At 31st March 2000	754,753	13,989	18,408	787,150
At 31st March 1999	775,476	36,368	23,999	835,843

14 Investments

	2000		1999	
Group	Cost	Market Value	Cost	Market Value
	£	£	£	£
Quoted on a UK Stock Exchange	130	1,237	130	1,911
Charity	Cost	Market Value	Cost	Market Value
	£	£	£	£
Quoted on a UK Stock Exchange	130	1,237	130	1,911
Shares in subsidiary undertaking	100	7,627	100	7,008
	230	8,864	230	8,919

There were no purchases or sales of investments during the year.

15 CancerBACUP Trading Company Limited

The company owns 100% of the £1 ordinary shares in issue of CancerBACUP Trading Company Limited a company registered in England and Wales. At 31st March 2000 the audited accounts of Cancer BACUP Trading Company Limited showed total capital and reserves of £7,627.

The company was established with the object of carrying out the ancillary trading activities of the charity and profits of £253,354 (1999 - £235,295) were covenanted to the charity.

CancerBACUP
(British Association of Cancer United Patients
and their Families and Friends)
Notes to the Accounts
For the year ended 31st March 2000 (Continued)

16 Debtors	Group		Charity	
	2000	1999	2000	1999
	£	£	£	£
Trade debtors	56,524	44,519	-	-
CancerBACUP Trading Company Limited	-	-	53,596	37,846
Vicky Clement-Jones Trust (note 24)	510	531	510	531
Other debtors	128,505	74,663	127,052	73,939
Prepayments	10,164	6,780	10,164	6,780
	<u>195,703</u>	<u>126,493</u>	<u>191,322</u>	<u>119,096</u>

17 Cash at Bank and in Hand	Group		Charity	
	2000	1999	2000	1999
	£	£	£	£
Bank balances - interest bearing	799,406	817,551	776,382	803,869
- non interest bearing	38,564	27,137	14,593	14,746
Cash	232	447	182	397
	<u>838,202</u>	<u>845,135</u>	<u>791,157</u>	<u>819,012</u>

18 Creditors: Amounts falling due within one year	Group		Charity	
	2000	1999	2000	1999
	£	£	£	£
Corporation tax	155	300	-	-
Taxation and social security	30,069	26,930	30,069	26,930
Other creditors and accruals	247,575	147,381	203,931	121,169
	<u>277,799</u>	<u>174,611</u>	<u>234,000</u>	<u>148,099</u>

19 Reconciliation of Movements in Members' Unrestricted Funds

	General Fund	Property Fund	Staff and Contingencies Fund	Total
	£	£	£	£
Balance at 1st April 1999	303,989	819,809	400,000	1,523,798
Net movement in funds for the year	<u>(176,992)</u>	<u>-</u>	<u>-</u>	<u>(176,992)</u>
Balance at 31st March 2000	<u>126,997</u>	<u>819,809</u>	<u>400,000</u>	<u>1,346,806</u>

Staff and Contingencies Fund

The trustees plan to increase the staff and contingencies fund to achieve a balance equivalent to six months salary costs together with any additional provisions which the trustees may consider appropriate.

CancerBACUP

(British Association of Cancer United Patients and their Families and Friends)

Notes to the Accounts

For the year ended 31st March 2000 (Continued)

20 Reconciliation of Movements in Members' Restricted Funds

	Advocacy	Publications	Cancer Support Services	Total
	£	£	£	£
Balance at 1st April 1999	8,626	76,347	26,000	110,973
Income	40,000	222,128	359,206	621,334
Expenditure	(41,959)	(225,081)	(267,580)	(534,620)
Balance at 31st March 2000	<u>6,667</u>	<u>73,394</u>	<u>117,626</u>	<u>197,687</u>

During the year, funds were awarded to CancerBACUP that had restrictions placed on them by the donor. The purpose of the donations and the use of these funds in the year ended 31st March 2000 are as follows:

	Opening Balance	Income	Expenditure	Closing Balance
	£	£	£	£
Interactive Internet Project	46,140	4,796	(44,163)	6,773
Local Centres	26,000	94,879	(58,879)	62,000
Sponsored Initiatives	-	42,750	(42,750)	-
Advocacy	8,626	40,000	(41,959)	6,667
Publication Sponsorship	30,207	217,332	(180,918)	66,621
Living with Cancer Appeal	-	91,450	(35,824)	55,626
Global Cancer Support Service	-	17,282	(17,282)	-
Cancer Support Services	-	112,845	(112,845)	-
	<u>110,973</u>	<u>621,334</u>	<u>(534,620)</u>	<u>197,687</u>

21 Volunteers and Gifts in Kind

The directors are grateful for the continued assistance of volunteers. It is not practicable to place a value on this assistance and therefore it is not reflected in these accounts.

The directors recognise incoming gifts in kind in the accounts where the reasonable estimate of their value to the charity exceeds £5,000. Gifts in kind which are valued at less than £5,000 are not included in the accounts. During the year the charity did not receive any individual gifts in excess of £5,000.

22 Department of Health

The following grants were made available by the Department of Health (note 2):

	2000 £	1999 £
Applied in 1998/99:		
Annual support grant	-	13,000
Section 64 grants:		
Training counsellors	-	15,000
Cancer Unit Patient Support	-	35,000
Single Gateway	-	30,000
Dying Booklet	<u>21,750</u>	<u>-</u>
	<u>21,750</u>	<u>93,000</u>

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23 Share Capital

The company is limited by guarantee, and consequently does not have a share capital. In the event of the company winding up, members are required to contribute a sum not exceeding £1.

24 Connected Charity

CancerBACUP was originally founded by Trust Deed. When the assets were transferred to a Limited Company of the same name, the Trust changed its name to the Vicky Clement-Jones Trust. The trust continues to collect contractual donations on behalf of CancerBACUP which it remits in full each subsequent calendar month. The trustees of the Trust are also directors of CancerBACUP and the Trust is registered at 3 Bath Place, Rivington Street, London EC2A 3JR.

During the year donations of £7,957 were received from CancerBACUP supporters. £7,978 was remitted to CancerBACUP in the year which reduced the debtor balance in note 16 to £510.

25 Professional Indemnity Insurance

The company provides trustee and officer liability cover costing £1,040 (1999 - £1,040).

26 Analysis of Net Assets between Funds

	Fixed Assets £	Investments £	Current Assets £	Current Liabilities £	Total £
Unrestricted	787,150	1,237	836,218	(277,799)	1,346,806
Restricted:					
Advocacy	-	-	6,667	-	6,667
Publications	-	-	73,394	-	73,394
Cancer support services	-	-	117,626	-	117,626
	<u>787,150</u>	<u>1,237</u>	<u>1,033,905</u>	<u>(277,799)</u>	<u>1,544,493</u>

27 Related Party Transactions

During the year, CancerBACUP entered into a contract for consultancy services with Bell Pottinger Consultants, a company in which Lord Bell has an interest. The contract value was £35,250 and was entered into on normal commercial terms.

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28 Reconciliation of Net Movement in Funds to Net Cash Inflow from Operating Activities	2000	1999
	£	£
Net movement in funds	(90,278)	132,276
Interest received	(29,292)	(41,875)
Interest paid	-	1,372
Depreciation	60,811	64,122
Taxation in subsidiary	122	173
Unrealised investment loss/(gain)	674	(175)
(Increase)/decrease in debtors	(69,210)	44,918
Increase/(decrease) in creditors	103,333	(110,418)
	<u>(23,840)</u>	<u>90,393</u>

29 Reconciliation of Net Cash Flow to Movement in Net Debt	2000	1999
	£	£
(Decrease)/increase in cash in the year	(6,933)	28,337
Cash used to increase liquid resources	-	25,806
	<u>(6,933)</u>	<u>54,143</u>
Change in net debt	(6,933)	54,143
Net debt brought forward	845,135	790,992
	<u>838,202</u>	<u>845,135</u>

30 Analysis of Changes in Net Debt	At		At		At
	1st April	Cash	1st April	Cash	31st March
	1998	Flows	1999	Flows	2000
	£	£	£	£	£
Cash at bank	816,798	28,337	845,135	(6,933)	838,202
Debt due	(25,806)	25,806	-	-	-
	<u>790,992</u>	<u>54,143</u>	<u>845,135</u>	<u>(6,933)</u>	<u>838,202</u>