

# **Beating Bowel Cancer**

## **Report and Financial Statements**

**For 9 months ended  
1<sup>st</sup> January 2018**

**Company No: 3377182  
Charity Registered in England & Wales: 1063614  
Scotland: SC043340**

**[www.beatingbowelcancer.org](http://www.beatingbowelcancer.org)**

# WHO WE ARE

Beating Bowel Cancer has been the support and campaigning charity for everyone affected by bowel cancer.

On 1<sup>st</sup> January 2018 Beating Bowel Cancer merged with Bowel Cancer UK to form a single charity with a mission to stop bowel cancer. We've achieved a great deal separately but bowel cancer remains the UK's second biggest cancer killer and we are determined to change this. Our purpose is clear, we will save lives, improve the quality of life and support of all those affected by bowel cancer in the UK. A new name and brand for the charity will be unveiled later in 2018.

This report therefore relates to the activities of Beating Bowel Cancer for the period April to December 2017. The key activities of Beating Bowel Cancer will be continued as part of the newly formed charity.

Beating Bowel Cancer provides vital support and information – increasingly online in different ways, as well as on the phone and face to face.

We have the UK's only nurse-led advisory service, and helpline, and online forum for bowel cancer, which patients call a 'lifeline'.

We bring patients together to share invaluable experience and support, through our website, social media and major events.

Our high impact campaigns have led to the introduction of the bowel cancer screening programme, which is helping save lives, as well as new funding for and greater patient access to life-changing cancer treatments.

Over the page we present just some of the ways in which we have delivered this activity during 2017.

There is more detailed information about our work, in particular our advocacy activity and our fundraising, in the full report that follows.

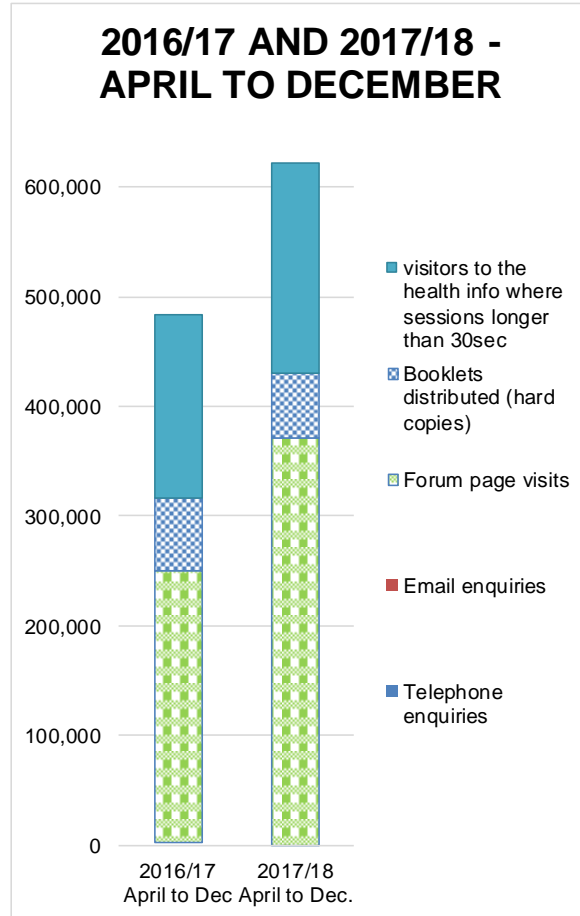
We want to stop bowel cancer and support all those affected, but we can't do it without your help. We are a charity that relies on voluntary donations and gifts in Wills. Thank you to all the individuals and organisations that supported us in 2017.

# NINE MONTHS AT A GLANCE

In 2017 from April to December we reached **621,385 people** (29% up on the same period the previous year). Over that same period:

- Patients and their families received **58,313** information booklets and other material from us to help understand more about bowel cancer and to support them in making vital decisions.
- There were over **1 million** unique page views of the bowel cancer patient information pages on our website of which **191,442** lasted longer than 30 seconds.
- There were **370,977** visits to our online community forum.
- We run the UK’s only nurse-led specialist helpline for bowel cancer. Our nurses had **653** contacts by email and telephone.

We also have a community of over **45,000** supporters on social media and we promoted awareness of bowel cancer through **386** print, radio and TV articles.



The trustees present their report and the audited financial statements for the period ending 1st January 2018.

Reference and administrative information, set out on page 21, forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP) applicable to charities preparing their accounts in accordance with FRS 102.

# A STATEMENT FROM THE BOARD OF TRUSTEES

As a Board of Trustees it is our pleasure, to present our report and accounts for 1<sup>st</sup> April 2017 to 1<sup>st</sup> January 2018.

The reporting period has lasted only nine months because it has ended with the step that we and the staff have worked so hard in recent months to achieve. With effect from 1 January 2018, we have joined with Bowel Cancer UK to form a larger charity which we strongly believe can work more effectively to further the best interests of those whom we exist to serve, all those now and in the future who are or will be affected by this terrible disease.

In some ways 2018 will be very different for those involved with the charity: a new name, new premises and new friends and colleagues. However, in some very important ways it will not be different. The new merged charity will have the same mission, the same aims and objectives. It will call on the same dedication from the staff who are joining the new organisation. It will be sustained by the same generosity in time and money from those supporters who have done so much for the cause over the years.

The mission will be carried forward not only because it is shared by our new partners at Bowel Cancer UK but because of the continued work of those staff members and trustees who will be taking up the same or similar posts with the new charity. Of the twelve non-medical members of the new Board of Trustees, six will be from each of the existing charities.

This is therefore a good moment to look back. We have grown from a small charity, founded by Lynn Faulds Wood in 1998. From 2000, the charity has had only two Chief Executives, Hilary Whittaker from 2000 to 2010 and Mark Flannagan from 2010 to 2017.

Under their energetic and talented leadership, the charity grew not simply in terms of income but in terms of reach and influence. Originally only a handful of staff worked from a converted shop (now a coffee bar) in St Margarets. We are now a national charity with significant reach and influence.

The whole Board gives heartfelt thanks to all those who have given time, donated funds and worked tirelessly. In particular we recognise:

- Our staff, ably led by Judith Brodie and Charlotte Razzell who have worked so hard this year not only on the normal work of the charity but to meet the extra demands imposed by preparation for merger;
- Our former trustees who have all been heavily involved in the process that has led to formation of the new charity;
- And most of all, to our supporters who give so generously of their time and money and in so many cases inspire us with the way in which they deal with the impact of bowel cancer on they themselves or someone close to them.

With thanks,

**The Board of Trustees**

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# REVIEW OF THE YEAR

Bowel cancer remains the UK's second biggest cancer killer, claiming around 16,000 lives every year – more than either breast or prostate cancer. Annually around 41,000 people are diagnosed with bowel cancer, making it the fourth most common form of cancer. Despite high mortality rates, bowel cancer is preventable, treatable and curable.

It is therefore exciting that from 1<sup>st</sup> January 2018 there will be a new voice for bowel cancer – a new charity building on the strengths of the predecessor charities to provide an integrated offering for all affected by bowel cancer. Reflecting combined strengths, the new charity will focus on: Support and Information; Research; Policy and Campaigning; Awareness and Education. Each complements the others and will be given proportionate focus and investment.

In relation to Beating Bowel Cancer's activities in 2017, the charity continued to reach more patients and their families across the UK. Our reach increased by 29% year on year for the same period. The figures also evidence the continued extraordinary popularity and increasing use of the online forum – almost 50% up on the previous year.

Last year we launched our "Screen at 50" campaign at the charity's very successful Parliamentary Reception, and we have been able to continue that campaign throughout 2017 with some notable progress and achievements. Early in the year, over 8,000 people petitioned their MP to support "Screen at 50". Later in the year [www.change.org](http://www.change.org) promoted Lauren Backler's petition on the issue, which to date has attracted almost 450,000 supporters. And following that, Stephen Lloyd MP (Lauren's MP) agreed to sponsor an Early Day Motion (EDM) 617 which, at the time of writing, has 77 MPs supporting it.

Also in 2017 we took our successful **Patient Day** to the Midlands, working in partnership with the brilliant colorectal nurses at Worcestershire Royal Hospital, and had a hugely successful event, which attracted 130 patients and carers. The feedback was very positive, with comments such as "*Excellent speakers, informative and inspiring*". A further Patient Day will take place in Scotland in February 2018 (under the new charity).

We have continued to work closely with colorectal nurses, and organise the only annual conferences for colorectal nurses in England and Scotland. We also produced an impact report on the bowel screening volunteers pilot project in the north-west.

Beating Bowel Cancer has some amazing supporters such as Louise Ashworth who organised the 5km "Cheeky Santa Dash" in aid of the charity, continuing the commitment she had shown with her late husband Ben, who passed away on July 2, 2017. Also Steve Clark as he "strives towards the fifth anniversary of his advanced bowel cancer diagnosis", and set up the *Strive for Five* campaign to raise awareness and funds, and give hope to those with advanced bowel cancer. Many more did many amazing things – too many to mention – big thank you to all of you.

# OUR STRATEGY

**Beating Bowel Cancer is the support and campaigning charity for everyone affected by bowel cancer.**

We provide vital support and information – increasingly online in different ways, as well as on the phone and face to face. We're proud to have the UK's only nurse-led advisory service and helpline, and online forum for bowel cancer which patients call a 'lifeline'.

The charity is here to:

- Advance the education of the public, including medical practitioners, in all aspects of colorectal cancer.
- Promote research into causes, prevention, treatment and cure.
- Support people with bowel cancer, and their families and acquaintances.

These are the legal objects from our memorandum and articles.

Our vision is a world in which bowel cancer is beaten, and our mission is to save lives – to stop deaths from bowel cancer and fight for life.

Our strategy has been focused on three clear goals that are designed to best deliver the charity's objects:

Our **goals** in 2017/18 were to:

## 1. **CAMPAIGN**

- to promote the earliest possible diagnosis for everyone through
  - working to lower the screening age to 50 across the UK
  - pushing to increase screening uptake to 75%
  - highlighting signs and symptoms
- for the best treatment for every patient

2. **CONNECT** - create a generation of people who will have the conversation about bowel cancer - voices and advocates willing to talk and act

3. **CARE** - be a lifeline of support and information for patients, families and friends – every step of the way

The strategic report that starts on page 8 gives more information about how these three goals have been delivered in 2017.

Our future plans as part of the new merged charity are set out on pages 17 and 18.

### **Volunteers**

Many committed volunteers assist us in our work. At the end of 2017 we had volunteers engaged in a vast range of community activities, advocacy work and fundraising.

Our bowel screening volunteers project in the North West of England has volunteering at its heart. We currently have 20 volunteers, who on average volunteer for 2-3 hours at a time to increase participation in the national screening programme. We very much thank all those who have played a part in that project.

Our 9 volunteer patient and relative moderators are key to maintaining and supporting the online forum, playing a significant part in its success.

The work of every volunteer has been inspiring and of enormous value. We thank every one of them.

### **Public benefit**

The trustees review the aims, objectives and activities of the charity each year. This report looks at what we have achieved and the outcomes of our work in the reporting period.

The trustees report the success of each key activity and the benefits we have brought to those groups of people we are set up to help. The review also helps the trustees ensure our aims, objectives and activities remain focused on our stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

### **Strategic report**

Our main activities and the people we support are described below against each of our three strategic goals.

All charitable activities focus on bowel cancer and are undertaken to further our charitable purposes for the public benefit.

# CAMPAIGN

**Goal One:** to promote the earliest possible diagnosis for everyone through: working to lower the screening age to 50 across the UK; pushing to increase screening uptake to 75%; highlighting signs and symptoms; and for the best treatment for every patient.

## #Screenat50

In January 2017 at our Parliamentary Reception we launched a campaign for bowel screening to start at age 50 across the UK. Our analysis showed that if the screening age was reduced to age 50 in England, Wales and Northern Ireland to be in line with Scotland, over 4,000 patients a year would have the opportunity of being diagnosed at an earlier stage.

With population growth and people living longer, the number of people in their 50s is set to soar. Even without taking this into consideration over 40,000 people in this age bracket will be diagnosed with bowel cancer over the next 10 years. These people face a 'diagnosis lottery' due to the variations in screening across the UK.

50 is the internationally-recognised optimal age at which bowel cancer screening should begin. Indeed recent research recommends it should begin even earlier, with the lead researcher commenting "Regardless of the type of screening that is in place, the results of our research strongly indicate that screening for colorectal cancer should begin at the age of 45" (October 30, 2017, United European Gastroenterology).

As part of the campaign, we launched a facility for people to petition their MP about the issue. So successful was this tool, both for raising awareness and supporter acquisition that we decided to continue the theme for Bowel Cancer Awareness Month in April.

Over 8,000 emails were sent to MPs over a three-month period, until the campaign was paused when the general election was called.

However we issued an election statement calling for manifesto commitments to screen for bowel cancer from age 50, to save thousands of lives and reduce costs for the NHS.

In the autumn Lauren Backler's campaign was promoted by Change.org – increasing her supporters to almost 450,000.

Lauren met with her new MP (post-election) Stephen Lloyd MP, who was very keen to support the campaign and agreed to sponsor an Early Day Motion (EDM).

**EDM 617** was tabled on 29 November 2017, calling on the government to recognise that 50 is the internationally-recognised optimal age at which bowel cancer screening should begin and seeking a commitment to reduce the screening age from 60 to 50 in England, Wales and Northern Ireland.

In December 2017 we relaunched the petition your MP tool, but updated and rephrased to ask people to ask their MP to support the EDM. This got over 1,300 supporters in the first month and the EDM had 77 MP signatures (May 2018).

Throughout the year we have had tremendous pro bono public affairs and PR support for this campaign from Cicero, who had lost an employee to bowel cancer and were keen to support the cause. Their contribution has been invaluable.

\* NICE – National Institute for Health and Care Excellence



## National Screening Committee (NSC)

The UK NSC “advises ministers and the NHS in the 4 UK countries about all aspects of population screening and supports implementation of screening programmes”.

In January 2018 they launched a consultation on bowel cancer screening, with a report which concludes that the Faecal Immunochemical Test (FIT) - a new, easier to use and more sensitive bowel cancer screening test - “Is a cost effective test to use in the bowel screening programme.”

The ideal is to start at 50/51 years and to set the sensitivity of the FIT test as high as possible”. Screening from 50 is looking increasingly possible, if not likely.

## Screening Uptake

Bowel cancer screening uptake is just 58% nationally and much lower in some places. For other cancer screening programmes, uptake is c75%.

Our pioneering pilot project on bowel cancer screening works with volunteers placed with GP practices, working in partnership with them, the Clinical Commissioning Groups and screening hub to promote uptake of the bowel cancer screening programme.

This year’s impact report on the project indicates that our approach can increase bowel cancer screening rates by 6.5%. We are now in discussions with a number of commissioners to seek partnerships with them to extend this important work.

## Media Activity

The charity’s national and regional media coverage has remained high over the past year. From April to December 2017, we gained 386 press items. Of these, 90 were broadcast and 235 in print.

## Our Influencing Role

The daily contact we have with those affected by bowel cancer gives us a responsibility to make sure their voices are heard where it matters. We have contributed during the year to the work of the Colorectal Clinical Expert Group, which has produced commissioning guidance for colorectal cancer.

We remain concerned about access to drugs, and continued to contribute to the Access to Cancer Medicines Coalition. In addition we were members of the Common Cancers Coalition, the National Bowel Cancer Audit Clinical Reference Group, the Bowel Screening Advisory Group and the Cancer Patients Experience Advisory Group.

## Our Patrons and Ambassadors

Matthew Wright (journalist, TV presenter and broadcaster) became a Beating Bowel Cancer Ambassador this year, and continued actively to support the charity in many different ways.

Sean Fletcher spoke movingly at our parliamentary reception.

Freya North (bestselling author) cycled from coast to coast for us, raising over £6,000.

Matt Dawson (retired English rugby union player and TV personality) was the face of our Decembeard 2017 campaign.

We thank them and hugely appreciate the contributions of all of our Patrons and Ambassadors (listed on page 21) for raising awareness of bowel cancer and the charity.

# CONNECT

**Goal Two:** create a generation of people who will have the conversation about bowel cancer - voices and advocates willing to talk and act

## Healthcare Professionals

A key group we connect with is that of colorectal nurses and other healthcare professionals. We are the secretariat for the National Colorectal Cancer Nurses Network (NCCNN), which supports colorectal clinical nurse specialists and specialist screening practitioners. We also support the Scottish Colorectal Cancer Nurses Group (SCCNG).

Through regular e-newsletters, a Facebook group and support to these networks, we reach patients at the point of diagnosis and provide support to both individuals and nurses, offering our services to complement those provided by the NHS.

This year's annual NCCNN conference, held on Monday 25 September 2017 at the Royal College of Physicians, was attended by 120 nurses from across England and Wales. There were sessions on a range of fascinating topics, including: implications of colorectal cancer genetics; a nurse-led telephone triage scheme for patients referred under the 2-week wait; management of advanced bowel cancer, in particular peritoneal metastases - and a number of other topics.

## Gary Logue Colorectal Nurse Award

In 2017 the Gary Logue Colorectal Nurse Awards were awarded for the third time. They were established by the charity in memory of one of our wonderful specialist nurse advisors. These awards aim to recognise those nurses who make a big difference to the lives of their bowel cancer patients. This year's winners were Maria Lawson from Derriford Hospital NHS Trust and Bernice Kent, from the Worcestershire Royal Hospital NHS Trust.

## GPs and cancer

Beating Bowel Cancer has been participating in some collaborative research with other cancer charities about GPs and cancer, in partnership with Alterline Research. The research looks to understand how cancer charities can best work with GP practices in the interests of patients.

The fieldwork has been completed and the report and results are expected in the first quarter of 2018.

## The North West

Our first Regional Manager is located in the North-West of England. As well as developing excellent networks across sectors, he has used the insight gained to shape a pioneering project on bowel cancer screening.

This year, we produced an impact report on the bowel screening volunteers pilot project based on that analysis, the project can increase bowel cancer screening rates by 6.5%. We are now in discussions with a number of commissioners to seek partnerships with them to extend this important work.

In addition, the manager has run a number of bowel cancer education and awareness sessions with a range of health and care professionals in the region, and maintained his networking to influence bowel cancer pathways.

# CARE

**Goal Three:** be a lifeline of support and information for patients, families and friends – every step of the way

## Our Nurse Advisory Service and Online Forum

When bowel cancer hits it can be hard to know where to turn and it's natural to have lots of questions and concerns. That's why we run the UK's only nurse-led advisory service, helpline and online forum for bowel cancer, which patients call a 'lifeline'.

The service continues to evolve the way it reaches people affected by bowel cancer, identifying new information topics, and working closely with the digital manager to develop new digital services and improve and extend reach.

## Reaching Everyone Affected by Bowel Cancer

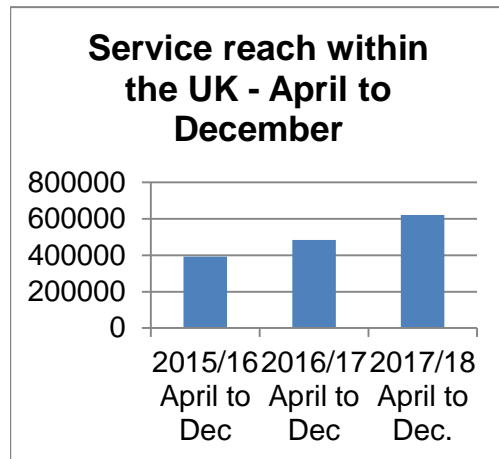
We monitor our reach on a monthly basis, looking at telephone and email enquiries, booklets distributed, online forum visits and website visitors staying on health pages for 30 seconds or more. This calculates a good estimate of how many occasions we have helped in the year.

As the graph here shows, we have helped 621,385 times from April to December 2017. This was 29% more than the same period the previous year. This continuing growth has been driven by increasing use of digital channels and, in particular, the rapidly rising popularity of the online forum, which had over 41,000 visits per month on average, an increase of 49% over the previous year.

Despite the popularity of online services, it is interesting that there remains demand for hard copy booklets and information.

## Changing Times

With the fast-changing environment, there will be continuing attention to the way the support and information service needs to evolve. It is clear that digital services are key to the future, while there continues to be a place for the telephone service and printed booklets. There is also clearly particular value attached to peer support.



### **The Beating Bowel Cancer website and online forum**

Supporting a growing community of people who want to share their experience of bowel cancer and support each other is at the heart of what we do.

Our online forum enables people to connect with other patients, families and friends to benefit from their experience. The peer support it offers is hugely helpful to those affected by bowel cancer, as evidenced by the month on month increase in visits.

This year our website attracted over 1m sessions which represents an increase in total of 22% on the previous year.

Our mobile enabled website (launched 2016) - with an improved look, navigation and response times – has ensured users can access it on the move.

Mobile usage of the website continues to grow for all aspects of our digital offering and, in fact, visitors from mobile devices are now at almost 70%.

We track the online forum separately from the main website. The forum attracted 370,977 sessions for April to December 2017, which shows an increase of 49% on the previous year.

We have an active social media presence, which is increasingly important in connecting to people and raising awareness of the support and information we offer.

### **Information**

We provide specialist information to anyone affected by bowel cancer. Our range of publications gives clear facts and invaluable patient experiences. All our information is free of charge in printed form and to download. There is significant demand from the general public and from healthcare professionals in the community and in hospital settings across the UK.

We are accredited by the Information Standard. This ensures the health information we publish is accurate and balanced with clear facts around bowel cancer symptoms, treatment and management. They are written in a clear and accessible style, reflecting best clinical practice and contain patient stories, which readers find especially reassuring. They are fully referenced and reviewed by both patients and healthcare professionals.

From April to December 2017 we fulfilled orders for 58,313 patient publications, sent to patients, relatives, healthcare professionals and pharmacies. These comprise booklets and factsheets, and symptoms awareness publications. Our website, which offers detailed information online, saw 17,847 booklets downloaded in the same period.

### **Service user feedback**

In our annual service user feedback survey across all channels, 87% rated the service good or very good the last time they were in contact with Beating Bowel Cancer, with 95% extremely likely or likely to recommend Beating Bowel Cancer to friends and family if they need it.

To fully support patients we need to support all those around them including families and friends. This continues to be fundamental to our ambition to be here for patients, families and friends, every step of the way.

# FUNDRAISING

**To further our goals** we raise money to fund our vital work

We are a charity that relies entirely on voluntary donations as well as gifts in Wills. In the 9 months from April to 1<sup>st</sup> January 2018 the charity raised £1.15m. We received no government funding.

For most of the year we were on track to achieve the budget we set out to deliver. This was a 12 month budget in which we planned to raise £1.6m. However, the decision to merge with Bowel Cancer UK brought forward our year end by 3 months and our income performance was therefore commensurately less, as well as being less than previous years.

Within the year we had some great highlights, discussed here on pages 13 and 14. We also saw significant improvement in return on investment from fundraising activity, especially following an internal restructure in April 2017 which focused on this key performance metric.

However, one aspect of fundraising that did not perform as well as budget was our annual Decembeard Campaign. We budgeted income of £240k but fell significantly short, raising around £130k.

Senior management went to great lengths to ensure the impact of this was minimised by reducing expenditure overall and targeting our remaining investment with a new digital partner. We shared all the metrics and insights of previous campaigns and monitored progress very closely with a dedicated project manager.

In evaluating the campaign we have been heartened by the fantastic reach and sign-ups (over 2,000 people participated), but disappointed by the fundraising. The new charity will undertake a thorough review in early 2018.

## Fundraising Events

Just over 400 of our incredible volunteer fundraisers took on a challenge or outdoor event for us April to December 2017, raising over £376,505 in total.

Key highlights were:

- 185 cyclists rode 100 miles on the course of the Olympic road race in the Prudential RideLondon-Surrey 100.
- 67 runners took part in the 2017 Virgin Money London Marathon.
- 90 supporters ran the 13 mile Great North Run.
- 45 runners took part in the Royal Parks Foundation Half Marathon.
- We held our own Beating Bowel Cancer cycling event, Crown to Gown for the second year, which covers 50 miles between Windsor to Oxford and 22 cyclists took part.

One of our Event fundraisers Will Arnold ran the Royal Parks Foundation Half Marathon for Beating Bowel Cancer in October 2017 in memory of his late wife. It was also a story that many tabloid newspapers reported on.

Will tragically lost his wife Kate to bowel cancer three days after their wedding day in August 2017, five weeks after her initial diagnosis. Kate was 29 years old.

Will, alongside Kate's sister Hayley, decided to take part in the event as Will and Kate were both keen runners. Will wanted to raise awareness of bowel cancer and raise us much money for Beating Bowel Cancer in the process. Together they raised over £16,000.

## Community fundraising

We were once again bowled over by the support of people raising money to help beat bowel cancer in their local communities. From organising quiz nights and cake sales to growing beards, our incredible community supporters raised £336,397 in 2017 (including Decembeard) as well as helping to spread bowel cancer awareness messages

Some highlights include:

- A team of cyclists led by supporter Robert Blues organised their own cycle event and raised over £8,500 in aid of Bowel Cancer Awareness Month
- The Cheeky Santa Dash raised almost £5,000, an event we helped organise for the first time this year in partnership with key supporter Louise Ashworth in memory of her late husband Ben.
- Our incredible Decembeard participants including Richard Bingham who raised £4,500 and one of our Trustees John Collard who raised £5,200 from their beard growing activities and everyone who took part in the event for Beating Bowel Cancer in 2017.

## Corporate partnerships

Our mission statement is 'beating bowel cancer together' and that is why working in partnership with companies is key to our development. In 2017 corporate partners contributed income of £66k supporting a range of work including patient days, nurse conferences, and publications.

We only accept funding for activities that are within our strategy. No attempt is made on the part of the companies to influence our policy, direction or action either explicitly or implicitly and we are proud of our independent position in this regard. Our policy is available on our website at: <https://www.beatingbowelcancer.org/about-us/work-with-us/corporate-relationships/working-pharmaceutical-companies/>

## Decembeard

Our Decembeard campaign, where we ask men to get sponsored to grow a beard during the month of December, continues to bring in significant income for the charity. It also enables us to reach new audiences.

In 2017 we were thrilled that Matt Dawson (retired English rugby union player and TV personality) agreed to be the face of our Decembeard 2017 campaign. This was a great help in getting PR and support for the campaign.

As explained previously, we have had a disappointing experience with fundraising this year which underperformed by around £110k. However it still secured excellent reach, and will be reviewed early in 2018, and a view taken on the best way forward.

## Trusts and Major Gifts

We are extremely grateful to all of the Charitable Trusts and Foundations who have supported our work during the year, making a total of £196,000 in grants. Special thanks to the Trustees of the Battle Against Cancer Investment Trust (BACIT)/Syncona, The Caron Keating Foundation, Kidani Memorial Trust, William Allen Young Charitable Trust and Cecil Pilkington Charitable Trust.

Their support has been invaluable in enabling us to deliver a range of services for bowel cancer patients including online support, nurse helpline and publications.

We are also extremely grateful to our major gift supporters who very generously donated £15,000 to fund our work.

# FINANCIAL REVIEW

The final accounts for Beating Bowel Cancer present 9 months of trading from 1<sup>st</sup> April 2017 to 1<sup>st</sup> January 2018. This shortened period was due to the merger with Bowel Cancer UK.

In 9 months the charity raised £1.15m (same period 2016: £1.3m and full year 2016-17: £1.68m). This was slightly behind the prior year and our budget mostly due to under performance in our annual Christmas fundraising campaign – Decembeard (discussed on pages 13 and 14).

Decembeard raised £110k less than budget but the charity was able to manage much of this financial risk with commensurate reductions in expenditure. Without the costs and accounting adjustments related to the merger, the charity would have experienced only a small deficit at the end of December, of around £26k, having otherwise performed in line with budget and forecast throughout the year.

Therefore, setting aside the tremendous achievement of the merger itself, 2017 was in other respects a period of financial stabilisation. Under the leadership of the interim Chief Executive the charity set a balanced budget complemented by a new organisational structure. This structure and the greater efficiency it brought, was an important baseline from which we were able to deliver this underlying financial position.

However, the merger costs, adjustments and alterations to accounting policies (some required to harmonise the charity with Bowel Cancer UK practices), ultimately resulted in total expenditure of £1.36m and the charity now shows a £216k deficit at year end. The adjustments related to the merger included a write-off of the charities assets (website, furniture and stock), a reduction in income under new accounting practises and some additional expenditure on redundancy, legal and audit services.

## Principal risks and uncertainties

During the year the key management personnel and Trustees considered and identified the major risks to which the charity is exposed.

The risk register is used to identify these risks, prioritise them in terms of potential impact and likelihood of occurrence, identify controls, systems and procedures that are in place to mitigate them and detail any further actions required. The risk register is kept in continuous review by staff and considered five times a year by both the Board and the Finance Committee.

The Board accepts that it must tolerate some risks in order to achieve strategic objectives. The most significant of these, as at 1st January 2018 were mainly financial, specifically:

- Not achieving the plan for fundraising to deliver budgeted net income, especially for our Decembeard Campaign
- Financial control, in particular the need to deliver a balanced budget
- Not delivering cash flow targets
- Insufficient progress on the strategy, including raising awareness
- Inadequate reserves
- Computer/data failures
- Forthcoming GDPR Regulations affecting the charity's consent model

There were also risks about

- Organisational capacity, losing key staff and inability to recruit staff of sufficient calibre.
- Underinvestment in certain areas of fundraising affecting the balance of the portfolio.
- Unexpected expenditure as a result of merger activity.

## Reserves Policy

At the 31<sup>st</sup> December 2017, prior to merger, the charity's reserves stood at £229k, of which £48k was restricted and £2.7k could only be realised by disposing of tangible fixed assets. The remaining reserves were unrestricted and available. The charity's cash balance was £239k. All assets and liabilities were then transferred to Bowel Cancer UK on 1<sup>st</sup> January 2018.

Following the merger the future for Beating Bowel Cancer is within the merged charity which, in due course, will have a new name and brand. The new entity will design a reserves policy commensurate with its turnover, risks and activity.

## Going Concern

The Trustees have transferred all of their undertaking to Bowel Cancer UK, a registered charity number 1071038 on 1<sup>st</sup> January 2018. Beating Bowel Cancer is not continuing as a legal entity. It will be registered dormant throughout 2018 and until such time as it can be formally closed. The financial statements have therefore been prepared on a basis other than going concern.

The transfer to Bowel Cancer UK includes all activities, assets and liabilities, and so no adjustment is required to the assets and liabilities of Beating Bowel Cancer. Everything is continuing in Bowel Cancer UK.

## Fundraising Standards

As part of our commitment to good governance and adhering to best practice, we are proud to work with the Fundraising Regulator who set and maintain the standards for charitable fundraising. Together we aim to ensure that fundraising is respectful, open, honest and accountable to the public. During 2017 we moved towards an "opt in" model for gaining consent to contact people about our work. This will continue in 2018 within the new charity.

Monitoring and control of our fundraising activities, including any external organisations we may partner with is vital to ensure that our supporters have a great experience and are treated fairly. Beating Bowel Cancer has not engaged commercial participators or other professional fundraisers to raise money on its behalf in the period. Any contracts with third parties relate to places in events (including travel and subsistence packages), promotional activity or transactional services. These are managed under legal contracts and their performance actively monitored by our staff.

In the unlikely event we find any cause for concern with any of our suppliers, we investigate as a matter of urgency.

The charity does not permit children (under 16) to participate in our fundraising events. The charity further recognises that it will need to review its responsibilities towards vulnerable people (in relation to both fundraising and charitable activity.) this will be a task for the new charity in 2018 as it defines its strategy and services.

We always strive for the highest standards and constantly seek to improve so that the supporter experience is the best it can be. We provide a fair complaints procedure on our website. We aim to acknowledge any complaint within 5 working days and investigate any issue within 10 working days. In the event of complaints being raised to the Fundraising Regulator, we work with them to reach solutions. In the period 1<sup>st</sup> April 2017-1<sup>st</sup> January 2018 no complaints were received.

Throughout the year the Finance Committee has been additionally responsible for the governance of fundraising and ensuring compliance with the Fundraising Regulator and Charity Commission best practice.



# PLANS FOR THE FUTURE

**Next year we will continue to work towards our ambitions for bowel cancer and those affected by it. To do that we took the decision in 2017 for Beating Bowel Cancer to merge with Bowel Cancer UK to form a single charity with a mission to stop bowel cancer. This merger took effect on 1 January 2018.**

We've achieved a great deal separately but bowel cancer remains the UK's second biggest cancer killer and we are determined to change this. We want to transform the future of bowel cancer in the best interests of patients, their families and friends, and all those affected by bowel cancer. By combining forces considerable benefits will be derived including improved survival rates and better and more consistent treatment and quality of care. A new name and brand for the charity will be unveiled later in 2018.

**The purpose** of the new charity is to save lives, improve the quality of life and support all those affected by bowel cancer in the UK.

**The vision** of the new charity is that by 2050 no-one will die from bowel cancer.

The new charity has four core pillars:

- Research
- Support & Information
- Awareness & Education
- Policy & Campaigning

Fundamental to the new charity is harnessing the best of both charities. Both charities have outstanding qualities, expertise, networks and dedicated workforces, and this merger is about harnessing those, so that the best of both charities is brought together; with something stronger and more effective being created for the long term sustainable benefit of those affected by bowel cancer. This starts with the Board, which is drawn from both charities.

Work has been conducted to produce a prudent and sound initial budget and financial base for the merged entity.

This should provide a strong platform for further investment and growth, with ambitious plans for the new charity to be more than double the size of the combined charities within five years and further growth anticipated thereafter.

Increased scale will enhance our ability to reach more patients, increase research activity and drive and influence impactful change. A full plan to achieve such growth will be developed.

The new charity's pledge is bold, stretching and inspiring. Within ten years:

- to transform survival rates, from only one in every two people surviving over five years, to three out of four people
- better care for every patient
- screening will be optimal leading to more cancers being detected early or prevented
- 80% of people invited to take part in screening will do so
- effective use of technology
- emergency admission rates will be significantly reduced
- there will be more bowel cancer nurses
- there will be support for everyone after treatment.

To achieve the above aims and objectives, the new charity will have a strong focus on the following cross organisational aims:

- A robust infrastructure and strategic management system to ensure legal compliance and best practice in all areas
- Delivery of an ambitious income generation strategy for the charity to ensure it can meet its growth ambitions
- A proactive integrated marketing and communications strategy which enables us to increase our brand profile, attract new supporters, promote our services and make positive change for those affected by bowel cancer.

Whilst there is a strong base on which to build, doing more of the same is unlikely to deliver the change and transformation of bowel cancer we all aspire to. Attention and investment will therefore be given to business development, innovation and transforming the way in which we deliver our services.

#### **Who the new charity will work with**

Particular focus will be directed to bowel cancer patients and their families, people at higher risk of the disease and patients from harder to reach communities. Throughout our endeavours, collaboration will be crucial for our success. Both charities already had extensive networks and work collaboratively with a variety of external stakeholders. These will continue and in some cases, where overlap exists, streamlined.

#### **How we will measure success**

A series of financial and non-financial metrics and Key Performance Indicators (KPIs) will be drawn up which will help guide and evaluate the performance of the new charity. Existing metrics and KPIs will be used as the basis for those.

# STRUCTURE, MANAGEMENT AND GOVERNANCE

Beating Bowel Cancer is a charitable company limited by guarantee. It was incorporated on 22 May 1997. The Memorandum of Association established the objects and powers of the charitable company and is governed under its Articles of Association. These were last updated on 23 November 2012.

On 1<sup>st</sup> January 2018 the charity merged with Bowel Cancer UK (BCUK.)

The merger involved using the legal shell of BCUK as the legal entity for the new organisation. This was chosen because their Memorandum and Articles were more permissive and inclusive of the strategy of the new charity. This means that Beating Bowel Cancer staff were transferred to BCUK under TUPE and all the assets and liabilities of Beating Bowel Cancer are now the responsibility of BCUK. Both charities' trading names will continue to be used in partnership pending a decision on the name and brand for the new charity.

Beating Bowel Cancer charity will remain as a dormant legal entity and subsidiary of BCUK, for a period, to safeguard donations and legacies. Therefore a legacy Board (comprising three trustees) will be retained to deal with legacy matters relating to Beating Bowel Cancer. Details of trustees are given on page 21.

During 2017, its final year of trading, Beating Bowel Cancer's voluntary Board, comprising 13 trustees, met 6 times. At the Annual General Meeting one third of trustees retired and were reappointed in line with the Articles of Association. The recommended total tenure for a trustee has been set at ten years and for those Trustees who become Trustees of the new charity, their service to Beating Bowel Cancer will be taken into account for their duration on the new Board.

Throughout 2017 Beating Bowel Cancer also had a Medical Advisory Board comprising seven members selected by the trustees. They met once in 2017 to provide the charity with advice on relevant medical, NHS and regulatory issues and clinical developments. They will become part of the new charity's Medical and Scientific Advisory Board.

All Beating Bowel Cancer trustees gave their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

The Board has been responsible for the management and direction of the charitable company but has delegated the day-to-day responsibility for decisions to the Chief Executive and Senior Management Team listed on page 21. Trustees received regular reports from the Chief Executive and staff. The Board set strategy, reviewed performance and risk and approved all major decisions in relation to projects or investments. It was supported in its duties by the Finance Committee, which comprised four trustees and met 6 times in 2017, including ahead of each Board meeting.

The Board of the new merged charity harnesses the talents from both BCUK and BBC Boards to promote diversity and experience and to provide a balanced and equal contribution from both Boards. Medical representation is included within the Board to help ensure that patients' interests are best promoted within the context of a fast-evolving scientific and health sector.

The first Chair of the Board is Patrick Figgis who has been a Trustee of Beating Bowel Cancer.

The following Committees will be established within the new charity:

- Finance & Resources
- Research
- Business Development

In recognition of the importance of merger integration, transition planning and communications, the following additional Working Group will continue for a period:

- Marketing and Communications

### Remuneration policy

Part of the process of merger is to reconcile and integrate terms and conditions of employment for all staff. This will be done to the level of the best.

The remuneration policy and pay scales will be discussed and agreed as part of that process.

### Work in Scotland

Beating Bowel Cancer is registered with the Office of the Scottish Charity Regulator (OSCR) and is required to make a separate statement of its work in Scotland. All our services are provided throughout the UK. We have 2,474 contacts (2016-17: 2,316) based in Scotland of which 1,063 receive newsletters (2016-17: 1,022). We have not undertaken specific activity in Scotland during 2017.

### Employee information

Beating Bowel Cancer took action during the year aimed at providing employees with information on matters of concern to them. This was through a regular (usually fortnightly) staff bulletin, regular employee and line manager one-to-one meetings, regular departmental meetings, and a monthly charity performance staff meeting.

### TUPE

There is a requirement to inform and consult with any affected group of employees where there is a proposal to transfer their employment to another employer. Staff from Beating Bowel Cancer (and Bowel Cancer UK) were invited to join an employee representative group to be part of this information and consultation process for TUPE purposes, but also to be involved in reviewing proposed terms and conditions for the new Charity.

This group met first in December 2017 and will continue to meet into 2018 while terms and conditions for the new charity are being discussed and agreed.

### Policy for employment of disabled persons

Beating Bowel Cancer's stated policy is that it *'will not tolerate any form of discrimination, victimisation or harassment (either direct or indirect) on the grounds of ...disability'*. This policy is applied equally in the advertisement of jobs, recruitment and selection, training, promotion, pay and other benefits, hours of work and all other aspects of employment.

Employees who are disabled or become disabled may request any 'reasonable adjustments' to their employment or working conditions which they consider to be necessary or which they consider would assist them in the performance of their duties. Careful consideration is given to any proposals of this nature and, where reasonable and reasonably practicable, such adjustments will be made.

The charity aims to identify and provide appropriate tailored training for all employees dependent on individual needs and budgets available, regardless of any disability.

# REFERENCE AND ADMINISTRATIVE DETAILS

## Company Number

3377182

## Charity Numbers

England and Wales 1063614

Scotland SC043340

## Registered Office and operational address

Harlequin House

7 High Street

Teddington TW11 8EE

## Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

## Chair

Sir Christopher Pitchers \$

Patrick Figgis #

## Board Members

Hilary Barrett # \$

Peter Beverley \$

Kate Brown # \$

David Buckle \$

John Collard # \$

Paul Jansen \$

Adam Leach ^ \$

Mauro Mattiuzzo #

Deborah Mechaneck # \* ~ \$

Angie Wiles \$

Lesley Woolnough \$

Lorraine Lander +

\* Chair of the Finance Committee

# Member of the Finance Committee in 2017

~ Trustee on Medical Advisory Board

^ Resigned 20 October 2017

\$ Resigned in January 2018 following merger with Bowel Cancer UK

+ Appointed 1<sup>st</sup> January 2018 following merger with Bowel Cancer UK

## Key Management Personnel

Judith Brodie, Interim Chief Executive

Charlotte Razzell, Director of Corporate Services

## Medical Advisory Board

Chair: Dr Mark Saunders MBBS, MRCP, FRCR, PhD

Tan Arulampalam, MBBS, MD, FRCS

Dr Janet Graham, MBChB, MRCP, PhD

Hassan Z Malik, MD, FRCS

Dr Andrew Renehan, PhD, FRCS, FDS

Dr Clare Stephens MBBS, DRCOG, MRCOP, DFSRH

Katharine Williams, RCN

## Patrons

Baroness Floella Benjamin OBE

Lord Crisp KCB

Professor the Lord Darzi of Denham, KBE

Matt Dawson MBE

Dr Chris Steele MBE MB ChB

## Ambassadors

Freya North

Kevin Sheedy

Sean Fletcher

Matthew Wright

## Bankers

Barclays Bank PLC

Onslow Hall

The Little Green

Richmond TW9 9AD

## Solicitors

Russell-Cooke Solicitors

Bishop's Palace House

Kingston Bridge

Kingston Upon Thames KT1 1QN

## Auditors

Sayer Vincent LLP

Chartered Accountants and Statutory Auditors

Invicta House

108-114 Golden Lane

London EC1Y 0TL

# TRUSTEES STATEMENT OF RESPONSIBILITIES

The trustees (who are also directors of Beating Bowel Cancer for the purposes of company law) are responsible for preparing the trustees' annual report including the strategic 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 which give a true and fair view of the state of affairs of the charitable 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 judgements and 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 proper accounting records that 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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. In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at the close of 2017 was 12 and on 1<sup>st</sup> January was reduced to 3 (2016-17: 13). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Sayer Vincent LLP acted as the charitable company's auditor during the period.

The trustees' annual report which includes the strategic report has been approved by the trustees on **21<sup>st</sup> June 2018** and signed on their behalf by:

**Patrick Figgis**  
Chairman, Board of Trustees

# INDEPENDENT AUDITOR'S REPORT

To the members of Beating Bowel Cancer

## Opinion

We have audited the financial statements of Beating Bowel Cancer (the 'charitable company') for the period ended 1<sup>st</sup> January 2018 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, 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 1 January 2018 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

## 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 Auditor's 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 UK, including the FRC'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.

## Emphasis of matter - matter in relation to going concern

Without qualifying our opinion, we draw attention to the disclosures in the Trustees' annual report and note 1(c) of the financial statements. Beating Bowel Cancer ceased operations on 1<sup>st</sup> January 2018 when its assets and liabilities were transferred to Bowel Cancer UK, charity number 1071038, Scottish charity number SC040914 and company number 3409832. As a consequence, the financial statements have been prepared on a basis other than as a going concern although no adjustments were required as a result.

## Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

We have nothing to report in this regard.

### **Opinions 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' annual report for the financial period for which the financial statements are prepared is consistent with the financial statements.
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the 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' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require 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' annual report and from the requirement to prepare a strategic report.

### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company 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.



### **Auditor's responsibilities for the audit of the financial statements**

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 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. 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 auditor's 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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 auditor's 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Judith Miller (Senior Statutory Auditor)**

26<sup>th</sup> July 2018

for and on behalf of Sayer Vincent LLP,  
Statutory Auditors, Invicta House, 108-114  
Golden Lane, LONDON, EC1Y 0TL

Sayer Vincent LLP is eligible to act as  
auditors in terms of section 1212 of the  
Companies Act 2006

## Beating Bowel Cancer

### Statement of financial activities (incorporating an income and expenditure account)

#### For the 9 month period ended 1 January 2018

				9 months ended 01/01/2018	Year Ended 31/03/2017
	Note	Unrestricted £	Restricted £	Total £	Total £
<b>Income from:</b>					
Donations and legacies	3	669,446	-	<b>669,446</b>	1,054,713
Charitable activities					
Campaigns and communication	4	-	22,250	<b>22,250</b>	7,500
Support and Information	4	7,845	71,917	<b>79,762</b>	121,734
Other trading activities	5	376,777	-	<b>376,777</b>	494,057
Investments	6	-	-	-	1,115
<b>Total income</b>	2	<b>1,054,068</b>	<b>94,167</b>	<b>1,148,235</b>	1,679,119
<b>Expenditure on:</b>					
Raising funds	7	711,733	-	<b>711,733</b>	1,154,519
Charitable activities					
Campaigns and communication	7	214,207	4,000	<b>218,207</b>	307,620
Support and Information	7	323,151	110,892	<b>434,043</b>	639,731
<b>Total expenditure</b>		<b>1,249,091</b>	<b>114,892</b>	<b>1,363,983</b>	2,101,870
<b>Net (expenditure)/ income</b>	8	<b>(195,023)</b>	<b>(20,725)</b>	<b>(215,748)</b>	(422,751)
<b>Reconciliation of funds:</b>					
Total funds brought forward		375,751	68,910	<b>444,661</b>	867,412
<b>31 December 2017</b>		<b>180,728</b>	<b>48,185</b>	<b>228,913</b>	444,661
Transfer of funds to Bowel Cancer UK		(180,728)	(48,185)	<b>(228,913)</b>	-
Funds carried forward at 1 January 2018		-	-	-	441,661

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 21 to the financial statements.

# Beating Bowel Cancer

## Balance sheet

Company no. 3377182

As at 31 December 2017 and 1 January 2018

	Note	01/01/2018 £	31/12/2017 £	31/03/2017 £
<b>Fixed assets:</b>				
Tangible assets	13	-	2,718	85,135
		-	<b>2,718</b>	85,135
<b>Current assets:</b>				
Stock	14	-	-	9,820
Debtors	15	-	164,558	209,515
Cash at bank and in hand		-	239,271	295,620
		-	<b>403,829</b>	514,955
<b>Liabilities:</b>				
Creditors: amounts falling due within one year	16	-	177,634	125,553
<b>Net current assets</b>		-	<b>226,195</b>	389,402
<b>Total assets less current liabilities</b>		-	<b>228,913</b>	474,537
Creditors: amounts falling due after one year	18	-	-	29,876
<b>Net assets excluding pension asset / (liability)</b>		-	<b>228,913</b>	444,661
<b>Total net assets</b>		-	<b>228,913</b>	444,661
<b>The funds of the charity:</b>	21			
Restricted income funds		-	48,185	68,910
Unrestricted income funds:				
Designated funds		-	-	280,000
General funds		-	180,728	95,751
Total unrestricted funds		-	<b>180,728</b>	375,751
<b>Total charity funds</b>		-	<b>228,913</b>	444,661

Approved by the trustees on 21 June 2018 and signed on their behalf by

Patrick Figgis  
Chair of the Board of Trustees

Mauro Mattiuzzo  
Trustee

**Beating Bowel Cancer****Statement of cash flows****For the 9 month period ended 1 January 2018**

	Note	<b>9 months ended</b>		<b>Year Ended</b>	
		<b>01/01/2018</b>		<b>31/03/2017</b>	
		£	£	£	£
<b>Cash flows from operating activities</b>					
<b>Net cash provided by / (used in) operating activities</b>	22		(56,349)		(263,287)
<b>Cash flows from investing activities:</b>					
Proceeds from the sale of fixed assets		-		-	
Purchase of fixed assets		-	(3,691)		
<b>Net cash provided by / (used in) investing activities</b>			-		(3,691)
<b>Change in cash and cash equivalents in the period</b>			(56,349)		(266,978)
<b>Cash and cash equivalents at the beginning of the period</b>			295,620		562,598
<b>Cash and cash equivalents at 31 December 2017</b>			239,271		295,620
<b>Cash and cash equivalents at 1 January 2018</b>	23		-		295,620

**1 Accounting policies**

**a) Basis of preparation**

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) (effective 1 August 2014) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**b) Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

**c) Going concern**

The Trustees have transferred all of its undertaking to Bowel Cancer UK, a registered charity number 1071038 on 1 January 2018.

The Beating Bowel Cancer entity is not continuing and is dormant. The financial statements have been prepared on a basis other than going concern. The transfer includes all activities, assets and liabilities, and so no adjustment is required to the assets and liabilities of Beating Bowel Cancer as everything is continuing in Bowel Cancer UK.

**d) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Donations are accounted for when they are received. Ahead of merger and in an effort to harmonise accounting policy with Bowel Cancer UK, a decision has been taken to recognise income strictly at the point of receipt in the post or the bank account. At year end no income from third party suppliers has been accrued.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**e) Donations of gifts, services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**f) Investment income**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**1 Accounting policies (continued)**

**g) Fund accounting**

The funds of the charity consist of unrestricted, restricted and designated amounts. The amounts and purposes of each fund are set out in the notes to the financial statements. Funds are transferred between unrestricted and restricted funds when there is a deficit in a restricted fund or where permissions have been received to transfer funds to other projects.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

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

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose

Expenditure on charitable activities includes the costs of Communications, Campaigns, Support and Information undertaken to further the purposes of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i) Allocation of support costs**

Resources expended are directly allocated to the particular activity where the cost relates. The cost of management and oversight of all activities, notably the salaries and oncosts of staff employed in the charity's central functions, are apportioned based on an estimate of their time which is attributable to each activity.

Support and governance costs are re-allocated to each of the activities based on headcount for each activity.

**j) Operating leases**

The charity classifies the lease of its offices in Teddington, its Franking Machine and provision of its Printers / Photocopiers as operating leases. Rental charges are charged on a straight line basis over the term of each lease.

**k) Tangible fixed assets**

Tangible fixed assets are stated at cost and include any amounts that were spent to bring the asset into use. Assets are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets would only be reviewed for impairment if circumstances indicated their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Furniture, Fittings and Equipment	3 years
Computer Equipment	3 years
Systems	3 years
Website	3 years

**l) Stock**

Stock is stated at cost and relates to general merchandise purchased for resale through the charity's website, or to be issued to event participants and general supporters. In general, cost is determined on a first in first out basis. Provision is made where necessary for obsolete, slow moving and defective stocks. Donated items of stock, held for distribution or resale, are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**1 Accounting policies (continued)**

**m) Debtors**

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

**n) Cash at bank and in hand**

Cash at bank and cash 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.

**o) Short Term Investments**

Short-term investments are cash which is in short term, highly liquid investments, with a short maturity of more than three months from the date of acquisition or opening of the deposit or similar account.

**p) Creditors and provisions**

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

**q) Financial Instruments**

The charity only has financial assets of a kind that qualify as basic financial instruments, recognised at transaction value. The charity has no financial liabilities such as overdrafts or bank loans.

**r) Pensions**

The charity contributes towards a defined contribution, group personal pension scheme for employees. The assets and liabilities of this scheme are held separately from the charity. Contributions are charged to the statement of financial activities when they become payable.

The 1st April 2017 is the charity's staging date for auto-enrolment.



## Beating Bowel Cancer

### Notes to the financial statements

For the 9 month period ended 1 January 2018

#### 2 Detailed comparatives for the statement of financial activities

	Unrestricted £	Restricted £	2017 Total £
<b>Income from:</b>			
Donations and legacies	1,052,713	2,000	1,054,713
Charitable activities	7,774	121,460	129,234
Other trading activities	494,057	-	494,057
Investments	1,115	-	1,115
<b>Total income</b>	<b>1,555,659</b>	<b>123,460</b>	<b>1,679,119</b>
<b>Expenditure on:</b>			
Raising funds	1,154,519	-	1,154,519
Charitable activities	827,029	120,322	947,351
<b>Total expenditure</b>	<b>1,981,548</b>	<b>120,322</b>	<b>2,101,870</b>
<b>Net income / expenditure before gains / (losses) on investments</b>	<b>(425,889)</b>	<b>3,138</b>	<b>(422,751)</b>
Net gains / (losses) on investments	-	-	-
<b>Net income / expenditure</b>	<b>(425,889)</b>	<b>3,138</b>	<b>(422,751)</b>
<b>Net income / (expenditure) before other recognised gains and losses</b>	<b>(425,889)</b>	<b>3,138</b>	<b>(422,751)</b>
<b>Net movement in funds</b>	<b>(425,889)</b>	<b>3,138</b>	<b>(422,751)</b>
<b>Total funds brought forward</b>	<b>801,640</b>	<b>65,772</b>	<b>867,412</b>
Total funds carried forward	375,751	68,910	444,661

#### 3 Income from donations and legacies

	Unrestricted £	Restricted £	9 months ended 01/01/2018 £	Year Ended 31/03/2017 Total £
Gifts	632,409	-	<b>632,409</b>	985,751
Legacies	190	-	<b>190</b>	41,115
Donated services	36,847	-	<b>36,847</b>	27,847
	<b>669,446</b>	<b>-</b>	<b>669,446</b>	<b>1,054,713</b>

Gifts comprise donations from individuals totalling £121,945, donations in tribute or celebration of £31,628, community fundraising (including own-place participants in events) by individuals and organisations totalling £336,397, unrestricted grants from trusts of £139,956 and gifts from corporations of £2,483.

Income which meets the criteria to be disclosed as a contingent asset, including legacies, is detailed in Note 26.

# Beating Bowel Cancer

## Notes to the financial statements

For the 9 month period ended 1 January 2018

### 4 Income from charitable activities

			<b>9 months ended</b>	Year Ended
	Unrestricted	Restricted	<b>01/01/2018</b>	31/03/2017
	£	£	<b>Total</b>	Total
			£	£
Campaigns & Communication	-	22,250	<b>22,250</b>	7,500
Support and Information	7,845	71,917	<b>79,762</b>	121,734
Sub-total for charitable activity	<u>7,845</u>	<u>94,167</u>	<u><b>102,012</b></u>	<u>129,234</u>

### 5 Income from other trading activities

			<b>9 months ended</b>	Year Ended
	Unrestricted	Restricted	<b>01/01/2018</b>	31/03/2017
	£	£	<b>Total</b>	Total
			£	£
Fundraising	376,505	-	<b>376,505</b>	493,187
Income from selling donated & bought in goods	272	-	<b>272</b>	870
	<u>376,777</u>	<u>-</u>	<u><b>376,777</b></u>	<u>494,057</u>

### 6 Income from investments

			<b>9 months ended</b>	Year Ended
	Unrestricted	Restricted	<b>01/01/2018</b>	31/03/2017
	£	£	<b>Total</b>	Total
			£	£
Investment Income	-	-	-	1,115
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,115</u>

## Beating Bowel Cancer

### Notes to the financial statements

For the 9 month period ended 1 January 2018

#### 7 Analysis of expenditure

	Cost of raising funds £	Charitable activities		Governance costs £	Support costs £	9 months ended 01/01/2018 £	Year Ended 31/03/2017 £
		Support and Information £	Campaigns & Communications £				
Staff costs (Note 9)	278,910	240,566	120,103	5,025	-	<b>644,604</b>	1,235,379
Merchandise and Fundraising	155,673	-	-	-	5,101	<b>160,774</b>	196,397
Marketing and Engagement	53,395	42,463	1,517	-	20	<b>97,395</b>	103,790
Events, Information and Services	9,136	22,366	507	221	24,755	<b>56,985</b>	90,858
Premises and Infrastructure	54,651	40,134	29,205	332	180,947	<b>305,269</b>	375,609
Audit Fee (Note 8)	-	-	-	-	12,700	<b>12,700</b>	7,428
Public Policy and Strategy	3,583	-	-	-	4,924	<b>8,507</b>	7,735
Donated Goods and Services	9,924	1,923	25,000	-	-	<b>36,847</b>	27,847
Depreciation (Notes 8 and 13)	-	14,898	-	-	26,004	<b>40,902</b>	56,827
	<b>565,272</b>	<b>362,350</b>	<b>176,332</b>	<b>5,578</b>	<b>254,451</b>	<b>1,363,983</b>	<b>2,101,870</b>
Support costs	143,319	70,155	40,977	-	(254,451)	-	-
Governance costs	3,142	1,538	898	(5,578)	-	-	-
<b>Total expenditure 2017</b>	<b>711,733</b>	<b>434,043</b>	<b>218,207</b>	<b>-</b>	<b>-</b>	<b>1,363,983</b>	<b>2,101,870</b>
Total expenditure 2017	1,154,519	639,731	307,620	-	-	2,101,870	

Of the total expenditure, £1,249,091 was unrestricted (2016-17: £1,981,548) and £114,892 was restricted (2016-17: £120,332).

Donated services total £36,847 for a range of activities including support for our Decembeard Campaign, the London Marathon post-race reception and public policy advice. Valuations are based on reasonable estimates of value to the Charity at stated or market rates.

**8 Net incoming resources for the period**

This is stated after charging / crediting:

	<b>9 months ended</b>	Year Ended
	<b>01/01/2018</b>	31/03/2017
	£	£
Depreciation	<b>40,901</b>	56,827
Operating lease rentals:		
Property	<b>56,728</b>	74,671
Other	<b>644</b>	615
Auditors' remuneration (excluding VAT):		
Audit	<b>9,000</b>	7,428
Other services	<b>3,700</b>	-
	<b>=====</b>	<b>=====</b>

**9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	<b>9 months ended</b>	Year Ended
	<b>01/01/2018</b>	31/03/2017
	£	£
Salaries and wages	<b>517,602</b>	1,041,845
Temporary Staff & Contractors	-	7,626
Redundancy and termination costs	<b>57,423</b>	58,594
Social security costs	<b>52,581</b>	104,184
Employer's contribution to defined contribution pension schemes	<b>16,998</b>	23,130
	<b>=====</b>	<b>=====</b>
Staff Costs (as disclosed in Note 7)	<b>644,604</b>	1,235,379
Other forms of employee benefits	-	6,611
Other forms of employee costs	<b>10,317</b>	5,070
	<b>=====</b>	<b>=====</b>
Total Staff Costs	<b>629,921</b>	1,247,060
	<b>=====</b>	<b>=====</b>

The following number of employees received employee benefits (excluding employer pension costs) during the year between:

	<b>9 months ended</b>	Year Ended
	<b>01/01/2018</b>	31/03/2017
	No.	No.
£70,000 - £79,999	-	-
£80,000 - £89,999	<b>1</b>	-
£90,000 - £99,999	-	1
	<b>=====</b>	<b>=====</b>

The key management personnel of the charity comprise the trustees, the Chief Executive and Director of Services, the Director of Fundraising & Communications and the Director of Corporate Services. Total employee benefits, including pension contributions, of these key management personnel were £203,377 (2016-17: £259,327).

## Beating Bowel Cancer

### Notes to the financial statements

#### For the 9 month period ended 1 January 2018

#### Trustees

The charity trustees were not paid or received any other benefits from employment with the charity in the period (2016-17: £nil). No charity trustee received payment for professional or other services supplied to the charity (2016-17: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £64 (2016-17: £1,028) incurred by 1 (2016-17: 4) member relating to attendance at meetings of the trustees.

3 trustees made personal donations to the charity totalling £1,213 including Gift Aid during the period (2016-17: £1,550). No trustee participated in events that benefited the charity by raising sponsorship income, including gift aid (2016-17: £3,276). There were no other donations from related parties outside the normal course of business.

#### 10 Staff numbers

The average number of employees (head count based on number of staff employed) during the period was as follows:

	9 months	9 months	Year Ended	Year Ended
	01/01/2018	01/01/2018	31/03/2017	31/03/2017
	No.	F.T.E.	No.	F.T.E.
Raising funds	10	9	14	14
Support and Information	6	4	10	7
Campaigns & Communications	3	3	3	3
Support	6	4	6	5
CEO	1	1	1	1
	<b>26</b>	<b>21</b>	<b>34</b>	<b>30</b>

#### 11 Related party transactions

There are no related party transactions to disclose for period to 31 December 2017 (2016-17: none).

#### 12 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

#### 13 Tangible fixed assets

	Furniture, Fittings & Equipment £	Computer Equipment £	Systems £	Website £	Total £
<b>Cost or valuation</b>					
At the start of the period	100,534	63,522	35,179	59,592	<b>258,827</b>
Additions in period	-	-	-	-	-
Disposals in period	(100,534)	(1,984)	(35,179)	(59,592)	<b>(197,289)</b>
At the end of the period	-	61,538	-	-	<b>61,538</b>
<b>Depreciation</b>					
At the start of the period	63,279	56,798	33,752	19,863	<b>173,692</b>
Charge for the period	22,304	3,062	637	14,898	<b>40,901</b>
Eliminated on disposal	(85,583)	(1,040)	(34,389)	(34,761)	<b>(155,773)</b>
At the end of the period	-	58,820	-	-	<b>58,820</b>
<b>Net book value</b>					
<b>At 31 December 2017</b>	-	2,718	-	-	<b>2,718</b>
Transfer of assets to Bowel Cancer UK	-	(2,718)	-	-	<b>(2,718)</b>
At 1 January 2018	-	-	-	-	-
At the start of the period	37,255	6,724	1,427	39,729	85,135

All of the assets of Beating Bowel Cancer were transferred to Bowel Cancer UK on 1 January 2018.

**14 Stock**

	January 2018 £	December 2017 £	March 2017 £
Merchandise	-	-	9,820
	-	-	9,820

**15 Debtors**

	January 2018 £	December 2017 £	March 2017 £
Trade debtors	-	8,620	14,900
Other debtors	-	20,195	4,023
Prepayments	-	117,356	165,998
Accrued income	-	18,387	24,594
	-	164,558	209,515

£26k was received post year end for Just Giving donations plus Gift Aid made during the period. This income has been excluded to ensure accounting treatment is consistent with Bowel Cancer UK.

**16 Creditors: amounts falling due within one year**

	January 2018 £	December 2017 £	March 2017 £
Trade creditors	-	12,911	16,842
Taxation and social security	-	20,584	16,096
Other creditors	-	1,333	5,467
Accruals	-	87,971	81,511
Deferred income	-	3,950	5,637
Dilapidation provision	-	50,885	-
	-	177,634	125,553

**17 Deferred income**

Deferred income comprises amounts donated in support of our Patient Day held in Scotland. The event took place on 24th February 2018.

	January 2018 £	December 2017 £	March 2017 £
Balance at the beginning of the period	-	5,637	5,012
Amount released to income in the period	-	(5,637)	(5,012)
Amount deferred in the period	-	3,950	5,637
Balance at the end of the period	-	3,950	5,637

## Beating Bowel Cancer

### Notes to the financial statements

#### For the 9 month period ended 1 January 2018

#### 18 Creditors: amounts falling due after one year

	January 2018 £	December 2017 £	March 2017 £
Dilapidation Provision	-	-	29,876
	-	-	29,876

#### 19 Pension scheme

The charity contributes to a group personal pension scheme (a defined contribution scheme) for all participating employees. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension charge represents contributions payable by the charity to the fund. Pension contributions outstanding at 31 December 2017 amounted to £5,920 (31 March 2017: £5,211.)

#### 20a Analysis of net assets between funds at 31 December 2017

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	2,718	-	-	2,718
Current Assets	355,644	-	48,185	403,829
Liabilities - Long term	-	-	-	-
Liabilities - Short term	(177,634)	-	-	(177,634)
<b>Net assets at the end of the year</b>	<b>180,728</b>	<b>-</b>	<b>48,185</b>	<b>228,913</b>

#### 20b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	60,846	-	24,289	85,135
Current Assets	190,334	280,000	44,621	514,955
Liabilities - Long term	(29,876)	-	-	(29,876)
Liabilities - Short term	(125,553)	-	-	(125,553)
<b>Net assets at the end of the year</b>	<b>95,751</b>	<b>280,000</b>	<b>68,910</b>	<b>444,661</b>

# Beating Bowel Cancer

## Notes to the financial statements

For the 9 month period ended 1 January 2018

### 21a Movements in funds (current year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfer between funds £	Balances as at 31 December 2017 £	Transfer of assets to Bowel Cancer UK £	At the end of 1 January 2018 £
<b>Restricted funds:</b>							
Patient Days	7,000	5,000	(8,144)	-	3,856	(3,856)	-
Patient Advocacy	-	-	-	-	-	-	-
Clinical Engagement	5,000	14,667	(19,667)	-	-	-	-
Gary Logue Nurse Awards	1,453	-	(542)	-	911	(911)	-
Campaigns and Communications	4,000	-	(4,000)	-	-	-	-
Digital Services	24,289	44,500	(49,289)	-	19,500	(19,500)	-
Nurse Helpline	15,000	-	(15,000)	-	-	-	-
Publications	12,168	30,000	(18,250)	-	23,918	(23,918)	-
<b>Total restricted funds</b>	<b>68,910</b>	<b>94,167</b>	<b>(114,892)</b>	<b>-</b>	<b>48,185</b>	<b>(48,185)</b>	<b>-</b>
<b>Unrestricted funds:</b>							
Designated funds:							
Operating Cost Reserve	280,000	-	-	(280,000)	-	-	-
Total designated funds	280,000	-	-	(280,000)	-	-	-
<b>General funds</b>	<b>95,751</b>	<b>1,054,068</b>	<b>(1,249,091)</b>	<b>280,000</b>	<b>180,728</b>	<b>(180,728)</b>	<b>-</b>
<b>Total unrestricted funds</b>	<b>375,751</b>	<b>1,054,068</b>	<b>(1,249,091)</b>	<b>-</b>	<b>180,728</b>	<b>(180,728)</b>	<b>-</b>
<b>Total funds</b>	<b>444,661</b>	<b>1,148,235</b>	<b>(1,363,983)</b>	<b>-</b>	<b>228,913</b>	<b>(228,913)</b>	<b>-</b>

### 21b Movements in funds (prior year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	At the end of the year £
<b>Restricted funds:</b>				
Patient Days	-	15,000	(8,000)	<b>7,000</b>
Patient Advocacy	4,000	2,000	(6,000)	-
Clinical Engagement	4,000	43,500	(42,500)	<b>5,000</b>
Gary Logue Nurse Awards	2,522	-	(1,069)	<b>1,453</b>
Campaigns and Communications	18,835	2,000	(16,835)	<b>4,000</b>
Digital Services	36,415	15,000	(27,126)	<b>24,289</b>
Nurse Helpline	-	15,000	-	<b>15,000</b>
Publications	-	30,960	(18,792)	<b>12,168</b>
<b>Total restricted funds</b>	<b>65,772</b>	<b>123,460</b>	<b>(120,322)</b>	<b>68,910</b>
<b>Unrestricted funds:</b>				
Designated funds:				
Operating Cost Reserve	510,000	-	(230,000)	<b>280,000</b>
Total designated funds	510,000	-	(230,000)	<b>280,000</b>
<b>General funds</b>	<b>291,640</b>	<b>1,555,659</b>	<b>(1,751,548)</b>	<b>95,751</b>
<b>Total unrestricted funds</b>	<b>801,640</b>	<b>1,555,659</b>	<b>(1,981,548)</b>	<b>375,751</b>
<b>Total funds</b>	<b>867,412</b>	<b>1,679,119</b>	<b>(2,101,870)</b>	<b>444,661</b>



**Purposes of restricted funds**

**Patient Days**

The charity organises Patient Days, bringing together patients, relatives and carers with healthcare professionals. This fund includes corporate sponsorship and other donations towards the running of these events.

**Patient Advocacy**

This fund covers the cost of online peer support for bowel cancer patients and family members. It also covers undertaking statistical surveys of the treatment and surgery received by bowel cancer patients.

**Clinical Engagement**

This fund was established to advance clinical practice in the treatment of bowel cancer. It includes funding received in support of the NCCNN-National Conference for the Colorectal Nurses Network in England and the SCCNG-Scottish Colorectal Cancer Nurses Group.

**Gary Logue Nurse Awards**

This memorial fund has been set up to provide annual awards to nominated special Nurses to further their careers by training and development.

**Campaigns and Communications**

This fund relates to campaigns. These have focused on raising awareness of the symptoms of bowel cancer and the importance of early diagnosis / screening. The fund includes sponsorship and individual donations restricted to these areas of work.

**Digital Services**

This fund relates to our website and its delivery of digital services. The charity provides support and information via the site and also undertakes communications and campaigning work. The fund includes grants and other donations that support and develop the charity's digital presence.

**Nurse Helpline**

This fund relates to our nurse helpline which provides telephone, email and online support to patients and carers. It offers bespoke information and support navigating the NHS or private treatment options. The funds contains grants and other donations in support of the helpline and nurses.

**Publications**

This fund supports the creation and publication of our essential patient literature.

**Purposes of designated funds**

In previous years the charity had one designated fund called the Operating Cost Reserve, It represents the minimum working capital required by the charity to meet it's contractual commitments, to cover the net book value of fixed assets and to provide for basic operating costs. In 2017 this designated fund was transferred back into general funds ahead of the charity's merger with Bowel Cancer UK

**22 Reconciliation of net income / (expenditure) to net cash flow from operating activities**

	2018	2017
	£	£
<b>Net income / (expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>(215,748)</b>	<b>(422,751)</b>
Depreciation charges	40,901	56,827
Disposal of fixed assets	41,516	-
(Increase)/decrease in stocks	9,820	5,195
(Increase)/decrease in debtors	44,957	92,678
Increase/(decrease) in creditors	22,205	4,764
<b>Net cash provided by / (used in) operating activities</b>	<b>(56,349)</b>	<b>(263,287)</b>

## Beating Bowel Cancer

### Notes to the financial statements

#### For the 9 month period ended 1 January 2018

#### 23 Analysis of cash and cash equivalents

	At 1 April 2017 £	Cash flows up to 31 December 2017 £	At 31 December 2017 £	Transfer of cash to Bowel Cancer UK £	At 1 January 2018 £
Cash at bank and in hand	295,620	(56,349)	239,271	(239,271)	-
Notice deposits (less than three months)	-	-	-	-	-
<b>Total cash and cash equivalents</b>	<b>295,620</b>	<b>(56,349)</b>	<b>239,271</b>	<b>(239,271)</b>	<b>-</b>

#### 24 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property		Equipment	
	2018 £	2017 £	2018 £	2017 £
Less than one year	<b>52,961</b>	76,879	<b>1,224</b>	1,224
One to five years	-	33,700	<b>1,437</b>	2,887
	<b>52,961</b>	110,579	<b>2,661</b>	4,111

#### 25 Capital commitments

At the balance sheet date, the charity had committed to £nil (2016-17: £nil.)

#### 26 Contingent assets or liabilities

The charity has received pledges from Trusts and Corporates keen to fund its work in the future. This income cannot be recognised in the accounts due to the fact that it is dependent upon future discussions regarding the scope of projects, the satisfactory reporting of progress on existing projects and/or uncertainty regarding the value of these pledges. It is estimated that this contingent asset is worth £170,000 at the year end.

In addition the charity has been notified that it may receive legacy income up to a maximum value of £29,000, before costs. However, there is much uncertainty relating to this, as the will is being contested.

The charity has a future liability for dilapidations on the lease of its office premises, a building which it will vacate by 31st August 2018. A provision has been set aside to meet the future cost of this work. In line with the most recent information provided by the landlord's surveyor this provision is valued at £50,885. However, the amount which will actually become payable by the charity will be negotiated and may differ from this. The provision may exceed or fall short of the required amount.

#### 27 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.