

Charity Registration No. 1064736 (England and Wales)

Charity Registration No. SC043065 (Scotland)

Company Registration No. 03436893 (England and Wales)

YOUTH CANCER TRUST (UK) LIMITED

(A company limited by guarantee)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025



Waverley House
115-119 Holdenhurst Road
Bournemouth
Dorset
BH8 8DY

YOUTH CANCER TRUST (UK) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr. T Hickish Mr. A McQuin Mr. M Hillman
Secretary	Ms. G Hillman
Charity number (England and Wales)	1064736
Charity number (Scotland)	SC043065
Company number	03436893
Registered office	The Factory Poundbury Peverell Avenue East Dorchester United Kingdom DT1 3WE
Website address	www.youthcancertrust.org
Independent examiner	TC Group Waverley House 115-119 Holdenhurst Road Bournemouth Dorset BH8 8DY

CONTENTS

	Page
Trustees' report	1 - 4
Statement of trustees' responsibilities	5
Independent examiner's report	6 - 7
Statement of financial activities	8
Statement of financial position	9 - 10
Notes to the financial statements	11 - 21

YOUTH CANCER TRUST (UK) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2025

The trustees, who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

Charitable Objectives

During the year, following consultation with beneficiaries and staff, the Trustees agreed to update the charity's charitable objectives to reflect operational experience and evolving need.

The revised charitable objectives are:

'To provide free therapeutic wellbeing holidays and secure online support services for individuals aged 18 and over who were diagnosed with cancer before age 30 and are either living with or beyond cancer. Eligible beneficiaries must be resident in the United Kingdom or Ireland or receiving treatment in hospitals within these countries. The charity aims to enhance physical and mental wellbeing by reducing isolation and providing empowering experiences through these services. Where appropriate, accommodation may be extended to one companion, such as a spouse, sibling, or person of similar age, to support the beneficiary's participation in the therapeutic holiday programme.'

This change was made for the following reasons:

- Uptake of residential holidays for beneficiaries under the age of 18 had been consistently low.
- Supporting younger beneficiaries required a higher level of staffing and safeguarding oversight, which was no longer financially sustainable at that time.

Services Provided

Youth Cancer Trust delivers its charitable activities through:

- Residential holidays providing accommodation, meals and therapeutic activities.
- Digital and online peer-support services delivered via the Realshare platform.
- Moderated social networking through private Facebook and Instagram groups.

Residential holidays are hosted at Manor Farm Barn and Churn Cottage in Dewlish, Dorset. Activities include horse therapy and arts and crafts, alongside opportunities for rest and relaxation. All activities are optional, allowing beneficiaries to recharge in a safe and supportive environment.

The Trust's digital services, hosted through Realshare and private social media groups, provide safe spaces for young people to share experiences, access support groups and participate in online activities. Realshare is owned and moderated by Youth Cancer Trust to ensure appropriate safeguarding and security. Social media channels are actively monitored and used as a tool to provide ongoing engagement and peer support.

At the heart of Youth Cancer Trust is its core value of **'empowerment'** - equipping young people with the confidence, resilience and connections needed to navigate life during and after cancer.

YOUTH CANCER TRUST (UK) LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2025

Achievements and performance

Residential and Online Support

During the financial year ending 30 June 2025, Youth Cancer Trust continued to operate its residential holiday programme and provide year-round online support through the Realshare platform and private Facebook groups.

Key achievements during the year included:

- Supporting over **260** young people through online platforms.
- Delivering a programme of digital activities including:
 - Weekly quiz nights, yoga, cookery sessions, arts and crafts, bingo, raffles and facilitated peer discussion groups.
 - Signposting to external services covering employment, finance, shielding, mental health and general wellbeing.

Residential holidays and digital services were delivered by Youth Cancer Trust staff, supported by a dedicated network of Youth Cancer Trust Ambassadors who provide invaluable peer support. The Trustees extend their sincere thanks to all staff and volunteers for their commitment and professionalism.

Outreach and Awareness

During the year the charity continued to raise awareness of its services through:

- Targeted engagement with NHS hospitals, cancer organisations and parent support groups.
- Social media advertising campaigns aimed at newly diagnosed young people and their families.
- Ongoing fundraising activity delivered by YCT Fundraising through supermarket and retail initiatives.
- Google Ads and LinkedIn campaigns to reach young people, healthcare professionals and key stakeholders.
- Strengthening the charity's profile in the Dorchester area, while maintaining a support presence in Bournemouth via a satellite office.

The Trustees would like to thank all Youth Cancer Trust Ambassadors, supporters, grant-giving trusts, YCT Trading Limited, volunteers and donors for their continued support.

YOUTH CANCER TRUST (UK) LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2025

Financial review

The Statement of Financial Activities is shown on page 8 of the financial statements.

Due to the uncertain nature of the charity's funding, it has remained the trustees' intention to maintain the charity's contingency reserves at an appropriate level that would enable uninterrupted services to be provided to the sick children and young adults and to cover any unexpected expenditure for between three and six months. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. At the year end £190,000 was designated for this purpose (2024: £350,000). There is no planned expenditure date for the designated funds held at the year end.

At the year end the charity's reserves totalled £225,498 (2024: £357,939). This was split as follows, £8,189 (2024: £8,289) as restricted reserves, £190,000 (2024: £350,000) as designated reserves and £27,309 (2024: - £350) as unrestricted reserves.

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

Structure, governance and management

Youth Cancer Trust (UK) Limited is constituted as a company limited by guarantee (company registration number 03436893) and is a charity registered for charitable purposes with the Charity Commission in England and Wales (charity registration number 1064736) and in Scotland (charity registration number SC043065).

The governing documents are the Memorandum and Articles of Association.

The names of the trustees who have served during the year and since the year end are set within Legal and Administrative Information. Trustees are appointed by the Board of Trustees and annually put themselves forward for reappointment by rotation. Any new trustees are provided with new trustee information pack on appointment.

The trustees meet quarterly, where possible, but there is also a fund raising committee of volunteers, which meets regularly and then reports to the full Board of Trustees. A trustee is present at the fund raising committee meetings. Key management remuneration is decided by the trustees during a trustee meeting. Trustees related to key management personnel leave the room while the specific employees remuneration is discussed.

YOUTH CANCER TRUST (UK) LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2025

Plans for future

The Trustees remain committed to increasing the number of young people who can benefit from Youth Cancer Trust's services.

Planned activity includes:

- Expanding marketing and outreach to the charity's database, NHS oncology units, parent groups and cancer-related organisations.
- Increasing engagement with hospital teams through direct visits during 2025/26.
- Continued investment in digital services to ensure they remain relevant, accessible and responsive to young people's needs.

Accommodation and Service Developments

- Tracy Ann House has been sold subject to contract, with the buyer awaiting planning approval.
- A new holiday accommodation partnership has been secured on a working farm in West Dorset, initially for twelve weeks per year with scope to expand.
 - The site comprises two properties, one fully accessible.
 - Facilities include a games room, swimming pool and access to local activities, whilst retaining proximity to Bournemouth's clinical resources.
- An on-site chef has been appointed to provide nutritious meals.
- Additional seasonal staff have been recruited to support holiday delivery.

Tribute to the Charity Founder

The Trustees wish to formally recognise the extraordinary contribution of **Brenda Clark**, who founded Youth Cancer Trust in 1997 and has given tireless service to the charity over nearly three decades.

Collaboration and Peer Support

The Trustees recognise the vital importance of peer support for young people affected by cancer, from diagnosis through treatment and beyond.

Youth Cancer Trust will continue to:

- Collaborate with UK and international organisations to share learning and improve services.
- Listen carefully to beneficiaries and adapt its programmes in response.
- Maintain a strong focus on high-quality residential holidays alongside a robust and secure online support network.

Conclusion

The Trustees remain committed to ensuring Youth Cancer Trust continues to deliver essential services that provide empowerment, respite and meaningful connections for young people living with and beyond cancer.

The Board thanks its supporters, volunteers and staff for their unwavering dedication to the charity's mission.

YOUTH CANCER TRUST (UK) LIMITED

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2025

The trustees, who are also the directors of Youth Cancer Trust (UK) Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees' report was approved by the Board of Trustees.

Dr. T Hickish
Trustee and Chairman

Dated: 31 March 2026

YOUTH CANCER TRUST (UK) LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YOUTH CANCER TRUST (UK) LIMITED

I report to the trustees on my examination of the financial statements of Youth Cancer Trust (UK) Limited (the charity) for the year ended 30 June 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 (the 2006 Act). You are satisfied that the financial statements of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 44(1)(c) of the 2005 Act and section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

YOUTH CANCER TRUST (UK) LIMITED

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF YOUTH CANCER TRUST (UK) LIMITED

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

TC Group

Lucy Filer

TC Group

Waverley House

115-119 Holdenhurst Road

Bournemouth

Dorset

BH8 8DY

Dated: 31 March 2026

YOUTH CANCER TRUST (UK) LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 30 JUNE 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	2	129,876	2,000	131,876	238,542	2,500	241,042
Charitable activities	3	18,100	-	18,100	-	-	-
Other trading activities	4	-	-	-	417	-	417
Total income		147,976	2,000	149,976	238,959	2,500	241,459
Expenditure on:							
Raising funds	5	34,520	-	34,520	37,467	-	37,467
Charitable activities	6	245,797	2,100	247,897	245,207	-	245,207
Total expenditure		280,317	2,100	282,417	282,674	-	282,674
Net expenditure and movement in funds		(132,341)	(100)	(132,441)	(43,715)	2,500	(41,215)
Reconciliation of funds:							
Fund balances at 1 July 2024		349,650	8,289	357,939	393,365	5,789	399,154
Fund balances at 30 June 2025		217,309	8,189	225,498	349,650	8,289	357,939

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

YOUTH CANCER TRUST (UK) LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		149,747		155,641
Current assets					
Debtors	10	31,353		25,154	
Cash at bank and in hand		50,743		185,078	
		<u>82,096</u>		<u>210,232</u>	
Creditors: amounts falling due within one year	11	<u>(6,345)</u>		<u>(7,934)</u>	
Net current assets			75,751		202,298
Total assets less current liabilities			<u>225,498</u>		<u>357,939</u>
The funds of the charity					
Restricted income funds	13		8,189		8,289
Unrestricted funds	14		217,309		349,650
			<u>225,498</u>		<u>357,939</u>

YOUTH CANCER TRUST (UK) LIMITED

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 30 JUNE 2025

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2025.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on

A handwritten signature in black ink, appearing to read 'A. McQuin', is written over a horizontal line.

Mr. A McQuin
Trustee

Company registration number 03436893 (England and Wales)

YOUTH CANCER TRUST (UK) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

Charity information

Youth Cancer Trust (UK) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Factory, Poundbury, Peverell Avenue East, Dorchester, DT1 3WE, United Kingdom.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

In line with many small charities, the charity relies on the continued support from its donations and fundraising activities to fund its costs. The trustees have prepared forecasts for the twelve months from approving these accounts that demonstrate that its expected income will enable the company to meet its liabilities as they fall due. Accordingly, the trustees consider the charity to be a going concern.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated have been designated for other purposes.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are unrestricted funds which the trustees have designated to a particular fund.

1 Accounting policies

(Continued)

1.4 Incoming resources

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

Income from 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 has been finalised and notification has been made by the executor(s) to the Trust 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.

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.

Income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

1.5 Resources expended

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 amounts of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Raising funds are costs incurred in attracting voluntary income and in fundraising events.
- Charitable activities include expenditure associated with the provision of holidays and include both direct costs and support costs in relation to these activities.

Any irrecoverable Value Added Tax has been included with the expense to which it relates.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight Line
Freehold improvements	2% Straight Line
Fixtures and fittings	20% Reducing Balance
Computers	33% Reducing Balance

1 Accounting policies

(Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.9 Retirement benefits

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contributions is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within staff costs and charged to the unrestricted funds of the charity.

1.10 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grant recovered.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

1.11 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.12 Debtors

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

1.13 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 normally recognised at their settlement amount after allowing for any trade discounts due.

YOUTH CANCER TRUST (UK) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

2 Unrestricted donations and legacies

	2025	2024
	£	£
Unrestricted donations		
From individuals, companies & clubs	67,568	30,693
From street collections (YCT Fundraising)	18,455	28,387
Donations	41,578	55,731
Friends of YCT	2,275	2,642
Legacies	-	121,089
	<u>129,876</u>	<u>238,542</u>

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Grants	<u>18,100</u>	<u>-</u>

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	<u>-</u>	<u>417</u>

YOUTH CANCER TRUST (UK) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

5 Raising funds

	2025	2024
	£	£
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	6,146	14,493
Advertising	7,504	5,983
Staff costs	20,870	16,991
	<hr/>	<hr/>
Fundraising and publicity	34,520	37,467
	<hr/>	<hr/>

YOUTH CANCER TRUST (UK) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

6 Expenditure on charitable activities

	Total 2025 £	Total 2024 £
Direct costs		
Staff costs	83,475	69,898
Depreciation and impairment	5,894	5,913
Telephone	4,143	7,461
Printing, postage and stationary	2,320	4,950
Patients travel	4,106	6,511
Motor running costs	4,357	2,554
Insurance	4,516	5,646
Light and heat	4,606	7,036
Council tax and water rates	2,819	2,479
Computer costs	4,744	2,739
Sundry expenses	786	1,489
Repairs and maintenance	68	535
Household	(79)	1,552
Food	4,892	3,650
Activities	6,772	6,023
Cleaning	17	(258)
Other charitable expenditure	114,461	117,029
	<u>247,897</u>	<u>245,207</u>
Analysis by fund		
Unrestricted funds	245,797	245,207
Restricted funds	2,100	-
	<u>247,897</u>	<u>245,207</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	5,894	5,913
Loss on disposal of tangible fixed assets	-	615
	<u></u>	<u></u>

YOUTH CANCER TRUST (UK) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

8 Employees

Employment costs	2025	2024
	£	£
Wages and salaries	95,643	77,441
Social security costs	3,018	2,250
Other pension costs	5,684	4,346
	<u>104,345</u>	<u>84,037</u>

Employee costs have been allocated in accordance with the activities of the staff: 20% to activities for generating funds and 80% to charitable activities.

The number of employees during the year was 4 (2024 - 3).

No employee received emoluments of more than £60,000 in the year or comparative period.

No trustee received any remuneration or reimbursement of expenses in the year.

9 Tangible fixed assets

	Freehold land and buildings	Freehold improvements	Fixtures and fittings	Computers	Total
	£	£	£	£	£
Cost					
At 1 July 2024	145,828	132,657	51,264	6,960	336,709
At 30 June 2025	145,828	132,657	51,264	6,960	336,709
Depreciation and impairment					
At 1 July 2024	75,838	48,461	50,064	6,705	181,068
Depreciation charged in the year	2,917	2,653	240	84	5,894
At 30 June 2025	78,755	51,114	50,304	6,789	186,962
Carrying amount					
At 30 June 2025	67,073	81,543	960	171	149,747
At 30 June 2024	69,989	84,196	1,201	255	155,641

YOUTH CANCER TRUST (UK) LIMITED**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 30 JUNE 2025**

9 Tangible fixed assets (Continued)

On 19 February 2026, the charity completed the sale of its freehold land and buildings for a total consideration of £712,500. As the sale occurred after the reporting date, no adjustment has been made to the valuation of the property in these accounts, which remains held at cost less depreciation.

10 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	31,353	25,154
	<u> </u>	<u> </u>

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	1,336	3,324
Trade creditors	808	362
Other creditors	421	-
Accruals and deferred income	3,780	4,248
	<u> </u>	<u> </u>
	<u>6,345</u>	<u>7,934</u>

12 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	5,684	4,346
	<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees.

YOUTH CANCER TRUST (UK) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2024	Incoming resources	Resources expended	At 30 June 2025
	£	£	£	£
Souter Charitable Trust - Scottish Travel	5,789	-	-	5,789
Souter Charitable Trust - All Travel	-	2,000	(2,000)	-
Horse Therapy Scheme	2,500	-	(100)	2,400
	<u>8,289</u>	<u>2,000</u>	<u>(2,100)</u>	<u>8,189</u>
	<u><u>8,289</u></u>	<u><u>2,000</u></u>	<u><u>(2,100)</u></u>	<u><u>8,189</u></u>
Previous year:	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
Souter Charitable Trust - Scottish Travel	5,789	-	-	5,789
Horse Therapy Scheme	-	2,500	-	2,500
	<u>5,789</u>	<u>2,500</u>	<u>-</u>	<u>8,289</u>
	<u><u>5,789</u></u>	<u><u>2,500</u></u>	<u><u>-</u></u>	<u><u>8,289</u></u>

The Souter Charitable Trust represents funding towards the transport cost of patients.

The Horse Therapy Scheme represents funds received for the provision of horse therapy.

YOUTH CANCER TRUST (UK) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

14 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 July 2023	Transfers	Balance at 30 June 2025
	£	£	£
Contingency fund	250,000	(85,000)	165,000
YCT youngster activities	50,000	(25,000)	25,000
Healthy eating project	50,000	(50,000)	-
	<u>350,000</u>	<u>(160,000)</u>	<u>190,000</u>

The trustees have designated the following funds for specific purposes:

Contingency fund - due to the uncertain economic environment the trustees look to maintain a contingency fund so that the activities of the charity can continue undisrupted if income falls in future years, this is reviewed annually.

YCT for youngster activities - building funds for further activities. During the year, it was decided that costs for activities have, and will continue to, significantly decrease due to the young people opting for more in-house holiday activities. This fund has therefore been reduced.

Healthy eating project - This was a fund to improve the food provision for the young people who resided at Tracy Ann House, in light of the need for specific healthy eating plans and particular dietary requirements during and after a cancer diagnosis, including the dietary needs of people from different faiths. The decision was made to transfer this fund into general unrestricted funds as the expenditure is now considered to be part of the general charitable activities.

YOUTH CANCER TRUST (UK) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 30 June 2025:			
Tangible assets	149,747	-	149,747
Current assets/(liabilities)	67,562	8,189	75,751
	<u>217,309</u>	<u>8,189</u>	<u>225,498</u>
	<u><u>217,309</u></u>	<u><u>8,189</u></u>	<u><u>225,498</u></u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 June 2024:			
Tangible assets	155,641	-	155,641
Current assets/(liabilities)	194,009	8,289	202,298
	<u>349,650</u>	<u>8,289</u>	<u>357,939</u>
	<u><u>349,650</u></u>	<u><u>8,289</u></u>	<u><u>357,939</u></u>

16 Related party transactions

During the year the charity paid fees of £33,000 (2024 - £33,000) to Sam Becketts Limited for digital services and costs. Sam Becketts Limited is related to the charity by virtue of the fact that Mr. M Hillman (trustee) and Ms. G Hillman are directors and shareholders in Sam Becketts Limited.