

REGISTERED COMPANY NUMBER: 04197003 (England and Wales)
REGISTERED CHARITY NUMBER: 1087175

Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 30 April 2025
for
The Chestnut Appeal for Men's Health Ltd

TC Bromhead Limited
Harscombe House
1 Darklake View
Plymouth
Devon
PL6 7TL

The Chestnut Appeal for Men's Health Ltd

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For The Year Ended 30 April 2025

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The Chestnut Appeal for Men's Health Ltd

Report of the Trustees **For The Year Ended 30 April 2025**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Chestnut Appeal for Men's Health Ltd is required by charity and company law to act within the objectives of its Memorandum of Association.

The Chestnut Appeal for Men's Health Ltd is a public benefit entity.

Its principal objects are to relieve suffering and distress amongst persons suffering from and affected by prostate cancer. This is achieved by working with men dealing with prostate cancer and their families in Devon and Cornwall and raising awareness of prostate cancer in the region.

The charity also raises awareness of Testicular Cancer and Penile Cancer.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing aims and objectives and in planning the future objectives.

The charity's current aims are:

1. To support prostate cancer nurses who are specialists in their field.
2. To increase awareness throughout Devon & Cornwall through events and talks, encouraging men to get their prostates checked.
3. To fund the latest equipment and technology, to be used for the treatment of Prostate Cancer.
4. To speak up about testicular and penile cancers, encouraging men to take action when they think something might be wrong.
5. To fund some PSA testing events until a screening programme becomes available.
6. To develop and help upgrade healthcare provision for men in the SW region.
7. To offer free holidays at the charity's static caravan, for men and their families facing prostate, testicular and penile cancers.

We want to ensure that every person suffering from or affected by Prostate Cancer, Testicular Cancer and Penile Cancer will get the help and support they need.

We raise funds that pay for the very latest equipment and specialist nurses to fight these cancers. We develop patient-led support groups and offer free holidays for those recently diagnosed with cancer. We can only do that with the amazing help we receive from the communities of Devon & Cornwall.

Prostate cancer is without a doubt a disease epidemic of the modern age. Although first described in 1853, as a single case report, today, it is the most common male cancer in the western world today and a major cause of morbidity and mortality.

There is a strong public perception that urinary symptoms are one of the key indicators of prostate cancer. If rates of earlier diagnosis are to improve, people need to be aware that prostate cancer is a silent disease especially in the curable stages, and men should come forward for testing regardless of whether they have symptoms. Get your prostate checked from 45 if you are in a high-risk group, and from 50 if not. Awareness is key, early diagnosis saves lives!

Because of this, raising awareness of this most common cancer in men is at the heart of everything we do, and it is a natural progression to include Testicular Cancer and Penile Cancers under this umbrella. It is our mission to highlight this most common cancer in men & also knock down those stereotypical imageries of old men suffering from prostate cancer. Times are changing. Younger men are presenting with prostate cancer and more awareness in the community is needed. 1 in 8 men will get prostate cancer, 1 in 4 if it's in your family or you are of African Caribbean decent.

Penile Cancer is rare cancer but needs to be caught early to be treated successfully. It occurs on the skin of the penis or within the penis. There are around 630 cases in the UK each year and are mostly diagnosed in men over 60 however men in their 30s and 40s can also be affected and Testicular cancer is cancer that develops in the testicles, a part of the male reproductive system. Symptoms may include a lump in the testicle or swelling or pain in the scrotum. Treatment may result in infertility. Risk factors include an undescended testis, family history of the disease, and previous history of testicular cancer.

The Chestnut Appeal for Men's Health Ltd

Report of the Trustees **For The Year Ended 30 April 2025**

OBJECTIVES AND ACTIVITIES

Achievements and performance

The charity aided with the opening of the new unit in Plymouth. The Chestnut Urological Investigations Unit is a purpose-built unit for anyone who needs to access urology services, in particular men with Prostate, Testicular or Penile Cancers. Early, quicker, faster diagnosis saves lives, and this now is the third specialist unit in the country offering this service, helping to future proof access to treatments for decades to come.

The charity celebrated its 25th anniversary in 2024, and employed its fourth member of staff to aid with succession planning as well as increase our involvement in the community and to help increase fundraising participation for the swims, although many sign up for our events, a smaller percentage fundraise for the charity, so this is something we are working on increasing.

The 2024 swimming season was less disrupted than previous years, with all the swims happening on their planned dates, apart from sadly the Looe Island swim, which was cancelled completely following a sewage breach.

Thank you to everyone who supported the Breakwater swim, with mentions going to Koala Karlous, who provided discounted drinks and food for swimmers. To Plymouth City Bus, who sponsored the event with a £500 donation, with this year being their last year of sponsorship. Thank you to Safewear Printers who helped us create a souvenir that people can buy. To the National Marine Park volunteers who donated their time to help the team. Thanks also to Plymouth Boat trips and the Mountbatten ferry, Plymouth City Council and last but not least The King's Harbour Master. In all 170 people took part in this challenge.

The Cawsand swim was held for the final time, with dwindling numbers, only 65 swimmers, the inability to attract a sponsor for the event, and the return on investment, we felt that energies were spent on the more successful swims, so we have rested this route for the time being.

The Drakes Island swim on the other hand attracted 300 swimmers, one of the largest for many years, registration in Steel Brew continues to prove to be a super venue. The swim sponsors Block took part in the event with a six strong swim team, and paid for the swimming hats, so many thanks to them for their time, effort and donation.

The St Michaels Mount Swim was sponsored by St Aubyn Estate have continued to support the swim both financially and in person, cheering on the swimmers from the beach. With 330 swimmers from across the UK signed up it was one of our most spectacular swims, taking on the beautiful backdrop of the Mount.

The 2024 Burgh Island swim attracted 310 swimmers on the day. Thanks to Marchand Petit for both sponsorship and providing a team of helpers and to Burgh Island hotel for providing the snacks. Hotel manager Vlad Krupa took part for the second time after having considered doing so for the 16 years he has worked at the Hotel.

All in all, some 1,175 swimmers registered across the five swims, which is incredible, however, a low take up of individual sponsorship was evident, as the cost-of-living crisis continues to affect the charity sector.

Obtaining sponsorship for the events that are comparatively new has remained an issue and it's hoped once sponsorship has been secured then the sponsors will remain in place for a few years. Sponsorship helps with covering the costs of medals and swim caps really means that we can make the most from donations made by our fabulous fundraisers.

We partnered with MyPSATests for a PSA test event at Plymouth Argyle Football Club, in memory of our founder and colleague, Dr. Salvo Natale as well as Prostate Cancer Awareness month, we saw 291 men attend at a cost of £7,566.00. 21 men were flagged to see a health care professional as soon as possible. 8 men presented as Amber and 13 were Red.

The main age group of men tested, were the harder to reach men, those, who, often symptomless, yet if diagnosed with prostate cancer, posed the most risk, these men are those aged from 40 to 59. We hope to continue this partnership with Plymouth Argyle FC.

To continue to keep our profile as high as possible we used advertising channels across the region, such as Billboards, displays at the A30 services, signs on buses in Truro and a Magazine. Social media posts on Facebook and Instagram, as well as a fully sign written van we use at as many locations as possible.

This Plymouth Prostate Cancer Support Group has changed to the Plymouth Support Group, offering access to all men and their families, affected by or dealing with prostate, testicular or penile cancers. The group tend to meet monthly at The Derriford Health and Leisure Centre and enjoy outings to places such as The Box in Plymouth, Plymouth Argyle and Cornish Tea. We also invite guests along to talk to the group, including other charities like MacMillan, CAB, Who Needs Instructions, as well as clinical nurses and consultants. We have also recently included a new location, date and time for an additional support group, which now meets at the new Foulston Park in Devonport, to help reach men who are on the other side of the city of Plymouth.

The Chestnut Appeal for Men's Health Ltd

Report of the Trustees For The Year Ended 30 April 2025

OBJECTIVES AND ACTIVITIES

All members of staff went on a training conference to London. The event was called Elevate and held many sessions and workshops on how to elevate the fundraising in the charity and what themes and issues might be coming down the line for charities. It was a great experience to network with other members of the sector and to learn some new skills and learn about new products that might help the charity in the years ahead.

The charity was also pleased to receive £2,500 from the Duchy Health Charity which was used for the travel costs for 4 people to visit the Isles of Scilly in October 2024, whilst there the charity engages with the population of over 2000 people, raising awareness and making links on the island, something we have not done before as a charity. We also met with clinicians, talked about the need for support on the island, held an awareness session on Island Radio, and a drop in clinic with clinical nurse specialists and a NHS Urology Consultant for islanders who needed some help, we had a full day and saw over 20 people and handed out over 250 information leaflets.

As you may be aware, prostate cancer treatment can lead to continence issues in over 60% of men after 6 months post surgery following a radical prostatectomy. This can have a large psychological impact on a patient's ability to move on from their cancer diagnosis and treatment. Within the southwest peninsula there is very little support for these men. Any support that is available is not specific to their needs and dramatically over subscribed. We are now able to fund, a nurse specialist at the Plymouth site who is running continence clinics dedicated to helping these men, and it costs around £18,000 a year, we have agreed to fund this position for up to 5 years reviewed annually. These clinic hours funded by our supporters, have reduced the waiting time for patients from around 30 weeks to just four weeks. The support this clinic offers is crucial in helping patients to maximise their quality of life after cancer treatment.

We are also, in a manner, funding a radiologist in Truro, who is now able to dedicate one day a week purely to prostate cancer patients who need radiotherapy, reducing waiting times for these patients.

During 2021 we were left a legacy from the estate of the Late Keven Paul Beer, this legacy of £124,000 enabled the charity to purchase a holiday home at Tregoad Holiday park nr Looe in October 2022. We now offer free holidays for cancer patients, somewhere to recuperate. This project is called, "Have a Break on Us" and is proving to be very popular. The Plymouth Bike Nights Community donated a huge £5,600 towards the running costs, and we were pleased to welcome them at Tregoad for a look around, so they could see exactly what their fundraising helps to support. We allocate £10,000 per year for costs, and we expect to upgrade the holiday home in 3 to 4 years' time.

The Charity Commission has seen a record number of new applications for charity registrations, and demand continues to rise. There is, however, talk within the sector of a legacy boom, which the charity researched, enabling us to be in the best position to benefit from any potential boom in charitable giving. This has resulted in us joining the Free Wills Network and adding a Legacy Page on our website to encourage people to leave a gift in their will to the charity.

Following on from a legacy the charity has been gifted from Mrs Stocker, we are creating a new project in her name. The Stocker Report. It's aim is:
You're Given the All Clear What Now!!

We are looking at Survivorship, Living with and beyond cancer with our Survivorship Pack that can be given to patients. When given the 'All Clear' or are told they are in remission, this pack will help reinforce the positive news, answer queries, and help give them courage to start living again, and making the best choices for their bodies and mind.

People need to be living their lives beyond their cancer diagnosis, and they need help to minimize the damage caused by cancer treatment, be that physical or mental. Not everyone has an engaged partner who can help motivate, not everyone can change habits of a lifetime without help or encouragement.

Having had cancer is still seen as taboo, people feel it could come back at any minute. People don't like to talk about it. (yes this is still a thing).

As we are aware, particularly in Cornwall, there are active projects, looking at getting communities living fit and active lives, so we will be able to sign post to local groups and clubs, as well as this the project gives the opportunities to spot any red flags, any missing provision that might hinder living well after cancer, such as not able to cook, no technology, lack of transport, depression, family issues. Our Cornwall Development Officer is researching social prescribing to see if that would be a good fit for the charity and this project.

We are also exploring the possibility of attaching a shop to our website, so we can sell t-shirts and other merchandise from our events far easier, faster.

The political and social landscape is always changing, regardless of this, we will continue to ask the public for donations.

The Chestnut Appeal for Men's Health Ltd

Report of the Trustees **For The Year Ended 30 April 2025**

OBJECTIVES AND ACTIVITIES

What we think is great about The Chestnut Appeal for Men's Health, is that you can see what your fundraising efforts can do, and what a difference they make in the community, we are continually grateful for all the help we receive.

Without help we wouldn't be able to provide state of the art equipment, support nurses, run support groups, provide a holiday home, or raise awareness of this most common cancer in men. We work to ensure donations keep coming in by encouraging groups to hold events as well as holding them ourselves, with five swimming events already planned for 2025, including an upgraded route for the Plymouth Breakwater Swim, and new sponsors Cor-Heat and Kingsmoor Construction.

The activities of the charity are bound by its constitution adopted 9 April 2001 and amended 6 December 2017.

The charity, The Chestnut Appeal for Men's Health, is also known as The Chestnut Appeal.

FINANCIAL REVIEW

Financial position

The financial year 30 April 2025 has resulted in net income of £242,275 (2024: net expenditure of £14,529).

In total we received £546,807 (2024: £245,109). This amount comes from donations from the public, from clubs and groups as well as from gift aid. We were also lucky enough to have a legacy left to the charity, which almost doubled our income within the year.

We spent a total of £304,532 (2024: £259,638).

The balance in the bank at the end of the financial year was £757,831 (2024: £556,619)

Investment policy and objectives

The management committee of The Chestnut Appeal for Men's Health have considered the most appropriate policy for investing funds and have found that investing funds in a guaranteed fixed deposit account meets their requirements. A certain amount of funding needs to be available daily and the committee consider the return that they receive on their investments to be low risk. Funds are invested in low-risk accounts.

Reserves policy

It is the policy of the charity to try and maintain a level of free reserves. Those, are unrestricted funds which are not invested in fixed assets, or designated for a specific purpose or otherwise committed. Which meet the cost of the association's governance and the level of its preservation policy within its available budget. It is currently set at £215,000. The company has identified that this amount will keep the charity in operation for 18 months. It is the trustees' opinion that this level of reserves would be adequate to maintain uninterrupted services in the event of a major loss of funding or unforeseen expenditure. Free reserves at 30 April 2025 are £809,532 (2024: £546,529).

The charity works in partnership with Plymouth Hospitals NHS Trust to help provide a Centre of Excellence for the region, namely for Men's Cancers, and has ringfenced £100,000 towards this project, with £45,000 left to spend. We have also committed to funding a Radiographer in Truro, 3 handheld prostate sizers for Cornwall, at a cost of £6,000 each, 2 new probes at £15,000 each for Derriford and Truro, a Continence Nurse, a new Ai Project at Derriford for 3 years at £31,444 a year, plus start-up costs, a Continence service at Derriford Hospital at just over £4,000 a quarter, and the Holiday Home at £10,000 a year. Whilst the unexpected nature of NHS projects makes the timescales fluid, this should be completed in the next 3 years.

The charity has identified other projects to focus on around the mental health of cancer patients as well as money will need to be made available to upgrade the holiday home in the coming years, at a cost of around £100,000 over the next 2 years. The anticipated spend in the Centre of Excellence will also increase for the 2 years after it is established, in order to provide welfare and support facilities for patients with men's cancers.

There is also a diagnostic centre being constructed in Bodmin and one in Penzance, where we will be setting aside a sizable amount to support those projects too.

The Board of Trustees has agreed that having a 'zero level' reserves policy creates a heightened financial risk from the possibility of unforeseen expenditure, sudden closure, trustee liability, a shortfall in income or an inability to control costs. Therefore, having an agreed amount of free reserves is the policy adopted by the Board to protect and sustain the charity and the work it does to raise awareness and support men's cancers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Chestnut Appeal for Men's Health Limited is a charity registered with the Charity Commission in England and Wales, number 1087175. The company is limited by guarantee and has no share capital, its registered number is 4197003.

The Chestnut Appeal for Men's Health Ltd

Report of the Trustees **For The Year Ended 30 April 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The trustees shall carry out the election of the officers at the Annual General Meeting. Nominations are to be made in writing. Each nomination must be proposed and seconded by trustees of the company and accompanied by the written consent of the nominee. New trustees are inducted into the workings of the charity during meetings held throughout the year. Trustees are recruited to provide specific skills and experience required. They are provided with regular internal and external information relevant to the charity's governance.

The membership of the Board of trustees initially lasts 3 (three) years or 36 months for every new applicant. Following the initial 3-year contract, the trustees may opt to further remain on the Board as trustees of the charity. The Chestnut Appeal welcomes all contribution of members with experience on the Board and in this case, they will be allowed to remain on a rolling 1 (one) year basis. Their membership will be renewed annually (every 12 months). If the trustee wishes to cease his/her duties, the contract may be cancelled (by the Trustee themselves, within a month's notice).

It is required to have a minimum of 4 and a maximum of 12 members, all over the age of 18 and not forbidden by law from acting in these positions. The Board of trustees consists of the officers, those being the Chairman, the Treasurer, the Secretary and the Policy Officer, as well as ordinary trustees.

Organisational structure

Overall responsibility for the management of the company is vested in the trustees. The company holds at least four committee meetings during the year. These meetings are organised by the trustees to continue with the work necessary to maintain the objects of the charity. Lesley-Ann Simpson manages the charity on a day-to-day basis.

The organisation also takes part in strategy days and away days for training and group development as and when needed.

Risk management

The trustees are responsible for the management of the risks faced by the company. The trustees continue to examine the major internal and external risks that the charity faces. Systems are in existence to monitor and control these risks to mitigate any impact that they may have on the charity in the future.

The key controls used by the charity include:

- Formal agendas for all committee and board meetings.

- A dedicated Policy Officer.

- Comprehensive strategic planning, budgeting and management accounting.

- Established organisational structure and lines of reporting.

- Clear authorisation and approval levels.

- Risk Register.

The trustees recognise that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04197003 (England and Wales)

Registered Charity number

1087175

Registered office

Department of Urological Research

Derriford Hospital

Level 7

Plymouth

Devon

PL6 8DH

The Chestnut Appeal for Men's Health Ltd

Report of the Trustees
For The Year Ended 30 April 2025

Trustees

A Dickinson
P Hunter- Campbell
A Porter (resigned 29.9.25)
M Mantle
S Graber
A Holmes
T Whittingham (appointed 10.12.24)
H G Wright (appointed 10.12.24)
Ms R Mabelle (appointed 7.10.25)

Company Secretary

S Graber

Independent Examiner

TC Bromhead Limited
Harscombe House
1 Darklake View
Plymouth
Devon
PL6 7TL

Approved by order of the board of trustees on 23/10/26 and signed on its behalf by:



.....
S Graber - Trustee

**Independent Examiner's Report to the Trustees of
The Chestnut Appeal for Men's Health Ltd**

I report to the trustees on my examination of the financial statements The Chestnut Appeal for Men's Health Ltd for the year ended 30th April 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 Companies Act 2006 (the 2006 Act).

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 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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:

- " accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- " the financial statements do not accord with those records; or
- " the financial statements 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
- " 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).

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.



Neil Stevens ACA FCCA

TC Bromhead Limited
Harscombe House
1 Darklake View
Plymouth
Devon
PL6 7TL

Date: 20-11-25

The Chestnut Appeal for Men's Health Ltd

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For The Year Ended 30 April 2025

	Notes	Unrestricted fund £	Restricted funds £	30.4.25 Total funds £	30.4.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	447,195	-	447,195	171,511
Charitable activities	5				
Men's cancer support and awareness		78,951	-	78,951	69,514
Other trading activities	3	3,920	-	3,920	213
Investment income	4	16,741	-	16,741	3,871
Total		<u>546,807</u>	<u>-</u>	<u>546,807</u>	<u>245,109</u>
EXPENDITURE ON					
Raising funds	6	1,467	-	1,467	10
Charitable activities	7				
Men's cancer support and awareness		301,673	1,392	303,065	259,628
Total		<u>303,140</u>	<u>1,392</u>	<u>304,532</u>	<u>259,638</u>
NET INCOME/(EXPENDITURE)		243,667	(1,392)	242,275	(14,529)
RECONCILIATION OF FUNDS					
Total funds brought forward		682,028	5,225	687,253	701,782
TOTAL FUNDS CARRIED FORWARD		<u>925,695</u>	<u>3,833</u>	<u>929,528</u>	<u>687,253</u>

The notes form part of these financial statements

The Chestnut Appeal for Men's Health Ltd

Balance Sheet
30 April 2025

	Notes	Unrestricted fund £	Restricted funds £	30.4.25 Total funds £	30.4.24 Total funds £
FIXED ASSETS					
Tangible assets	13	116,163	3,833	119,996	135,499
CURRENT ASSETS					
Stocks	14	-	-	-	120
Debtors	15	57,605	-	57,605	334
Cash at bank		757,831	-	757,831	556,619
		815,436	-	815,436	557,073
CREDITORS					
Amounts falling due within one year	16	(5,904)	-	(5,904)	(5,319)
NET CURRENT ASSETS		809,532	-	809,532	551,754
TOTAL ASSETS LESS CURRENT LIABILITIES		925,695	3,833	929,528	687,253
NET ASSETS		925,695	3,833	929,528	687,253
FUNDS	17				
Unrestricted funds				925,695	682,028
Restricted funds				3,833	5,225
TOTAL FUNDS				929,528	687,253

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2025.

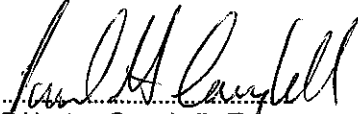
The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:


P Hunter-Campbell - Trustee

The notes form part of these financial statements

The Chestnut Appeal for Men's Health Ltd

Cash Flow Statement
For The Year Ended 30 April 2025

	Notes	30.4.25 £	30.4.24 £
Cash flows from operating activities			
Cash generated from operations	1	<u>185,551</u>	<u>1,062</u>
Net cash provided by operating activities		<u>185,551</u>	<u>1,062</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(1,078)</u>	<u>(55,791)</u>
Interest received		<u>16,741</u>	<u>3,871</u>
Net cash provided by/(used in) investing activities		<u>15,663</u>	<u>(51,920)</u>
 Change in cash and cash equivalents in the reporting period		 <u>201,214</u>	 <u>(50,858)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>556,619</u>	<u>607,475</u>
 Cash and cash equivalents at the end of the reporting period		 <u><u>757,831</u></u>	 <u><u>556,619</u></u>

The notes form part of these financial statements

The Chestnut Appeal for Men's Health Ltd

Notes to the Cash Flow Statement
For The Year Ended 30 April 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.4.25	30.4.24
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	242,275	(14,529)
Adjustments for:		
Depreciation charges	16,581	16,352
Interest received	(16,741)	(3,871)
Decrease in stocks	120	10
(Increase)/decrease in debtors	(57,271)	1,998
Increase in creditors	587	1,102
Net cash provided by operations	<u>185,551</u>	<u>1,062</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.5.24	Cash flow	At 30.4.25
	£	£	£
Net cash			
Cash at bank	<u>556,619</u>	<u>201,212</u>	<u>757,831</u>
	<u>556,619</u>	<u>201,212</u>	<u>757,831</u>
Total	<u>556,619</u>	<u>201,212</u>	<u>757,831</u>

The notes form part of these financial statements

The Chestnut Appeal for Men's Health Ltd

Notes to the Financial Statements
For The Year Ended 30 April 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The charity has various sources of income which are recognised in the following ways;

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

Legacies are recognised at the earlier 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 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.

Donations and fundraising events income are recognised when the money is received.

Sale of goods are represented at the point of sale and when the Charity is entitled to the funds.

Gift aid is recognised when the charity has entitlement to the funds and the amount can be measured reliably.

Interest on funds held in deposit accounts are 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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - 10% on reducing balance

Plant and machinery - 25% on cost

Fixtures and fittings - 25% on cost

Computer equipment - 25% on cost

Motor Vehicles - 20% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

The Chestnut Appeal for Men's Health Ltd

Notes to the Financial Statements - continued
For The Year Ended 30 April 2025

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	30.4.25	30.4.24
	£	£
Donations	96,636	103,378
Gift aid	9,425	14,733
Legacies	332,234	-
Grants	-	44,500
Donated services and facilities	8,900	8,900
	<u>447,195</u>	<u>171,511</u>

Grants received, included in the above, are as follows:

	30.4.25	30.4.24
	£	£
Bernard Sunley Foundation	-	5,000
The Duchy Health Charity	-	2,500
The Postcode Community Trust	-	35,000
Cornwall Community Foundation	-	<u>2,000</u>
	-	<u>44,500</u>

3. OTHER TRADING ACTIVITIES

	30.4.25	30.4.24
	£	£
Sale of goods	<u>3,920</u>	<u>213</u>

4. INVESTMENT INCOME

	30.4.25	30.4.24
	£	£
Deposit account interest	<u>16,741</u>	<u>3,871</u>

The Chestnut Appeal for Men's Health Ltd

Notes to the Financial Statements - continued
For The Year Ended 30 April 2025

5. INCOME FROM CHARITABLE ACTIVITIES

		30.4.25	30.4.24
	Activity	£	£
Fundraising events	Men's cancer support and awareness	<u>78,951</u>	<u>69,514</u>

6. RAISING FUNDS

Other trading activities

		30.4.25	30.4.24
		£	£
Purchases		<u>1,467</u>	<u>10</u>

7. CHARITABLE ACTIVITIES COSTS

			Direct Costs £
Men's cancer support and awareness			<u>303,065</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

		30.4.25	30.4.24
		£	£
Depreciation - owned assets		<u>16,581</u>	<u>16,352</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2025. There were no expenses paid for the year ended 30 April 2024.

10. STAFF COSTS

		30.4.25	30.4.24
		£	£
Wages and salaries		113,793	94,512
Social security costs		5,874	4,027
Other pension costs		<u>262</u>	<u>-</u>
		<u>119,929</u>	<u>98,539</u>

The average monthly number of employees during the year was as follows:

		30.4.25	30.4.24
Administration		<u>4</u>	<u>3</u>

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

The Chestnut Appeal for Men's Health Ltd

Notes to the Financial Statements - continued
For The Year Ended 30 April 2025

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	162,011	9,500	171,511
Charitable activities			
Men's cancer support and awareness	69,514	-	69,514
Other trading activities	213	-	213
Investment income	3,871	-	3,871
Total	<u>235,609</u>	<u>9,500</u>	<u>245,109</u>
EXPENDITURE ON			
Raising funds	10	-	10
Charitable activities			
Men's cancer support and awareness	255,353	4,275	259,628
Total	<u>255,363</u>	<u>4,275</u>	<u>259,638</u>
NET INCOME/(EXPENDITURE)	(19,754)	5,225	(14,529)
RECONCILIATION OF FUNDS			
Total funds brought forward	701,782	-	701,782
TOTAL FUNDS CARRIED FORWARD	<u>682,028</u>	<u>5,225</u>	<u>687,253</u>

12. DONATED GOODS, FACILITIES AND SERVICES

The charity has the use of a small office within Derriford Hospital, Plymouth and a storage unit which are currently provided rent free. These are reflected in the accounts at market value, being £8,000 per annum for the office (2024: £8,000) and £900 per annum for the unit (2024: £900).

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 May 2024	101,647	4,022	31,688
Additions	-	778	-
At 30 April 2025	<u>101,647</u>	<u>4,800</u>	<u>31,688</u>
DEPRECIATION			
At 1 May 2024	17,017	1,413	3,621
Charge for year	8,463	955	4,335
At 30 April 2025	<u>25,480</u>	<u>2,368</u>	<u>7,956</u>
NET BOOK VALUE			
At 30 April 2025	<u>76,167</u>	<u>2,432</u>	<u>23,732</u>
At 30 April 2024	<u>84,630</u>	<u>2,609</u>	<u>28,067</u>

The Chestnut Appeal for Men's Health Ltd

Notes to the Financial Statements - continued
For The Year Ended 30 April 2025

13. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 May 2024	22,500	7,263	167,120
Additions	<u>-</u>	<u>300</u>	<u>1,078</u>
At 30 April 2025	<u>22,500</u>	<u>7,563</u>	<u>168,198</u>
DEPRECIATION			
At 1 May 2024	2,625	6,945	31,621
Charge for year	<u>2,625</u>	<u>203</u>	<u>16,581</u>
At 30 April 2025	<u>5,250</u>	<u>7,148</u>	<u>48,202</u>
NET BOOK VALUE			
At 30 April 2025	<u>17,250</u>	<u>415</u>	<u>119,996</u>
At 30 April 2024	<u>19,875</u>	<u>318</u>	<u>135,499</u>

14. STOCKS

		30.4.25	30.4.24
		£	£
Stocks		<u>-</u>	<u>120</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		30.4.25	30.4.24
		£	£
Other debtors		<u>57,605</u>	<u>334</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		30.4.25	30.4.24
		£	£
Other creditors		<u>5,904</u>	<u>5,319</u>

17. MOVEMENT IN FUNDS

	At 1.5.24 £	Net movement in funds £	At 30.4.25 £
Unrestricted funds			
General fund	682,028	243,667	925,695
Restricted funds			
Duchy Health Charity	808	(808)	-
Bernard Sunley	<u>4,417</u>	<u>(584)</u>	<u>3,833</u>
	<u>5,225</u>	<u>(1,392)</u>	<u>3,833</u>
TOTAL FUNDS	<u>687,253</u>	<u>242,275</u>	<u>929,528</u>

The Chestnut Appeal for Men's Health Ltd

Notes to the Financial Statements - continued
For The Year Ended 30 April 2025

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	546,807	(303,140)	243,667
Restricted funds			
Duchy Health Charity	-	(808)	(808)
Bernard Sunley	-	(584)	(584)
	-	(1,392)	(1,392)
TOTAL FUNDS	<u>546,807</u>	<u>(304,532)</u>	<u>242,275</u>

Comparatives for movement in funds

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	701,782	(19,754)	682,028
Restricted funds			
Duchy Health Charity	-	808	808
Bernard Sunley	-	4,417	4,417
	-	5,225	5,225
TOTAL FUNDS	<u>701,782</u>	<u>(14,529)</u>	<u>687,253</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	235,609	(255,363)	(19,754)
Restricted funds			
Duchy Health Charity	2,500	(1,692)	808
Bernard Sunley	5,000	(583)	4,417
Cornwall Community Foundation	2,000	(2,000)	-
	9,500	(4,275)	5,225
TOTAL FUNDS	<u>245,109</u>	<u>(259,638)</u>	<u>(14,529)</u>

The Chestnut Appeal for Men's Health Ltd

Notes to the Financial Statements - continued
For The Year Ended 30 April 2025

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.23 £	Net movement in funds £	At 30.4.25 £
Unrestricted funds			
General fund	701,782	223,913	925,695
Restricted funds			
Bernard Sunley	-	3,833	3,833
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>701,782</u>	<u>227,746</u>	<u>929,528</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	782,416	(558,503)	223,913
Restricted funds			
Duchy Health Charity	2,500	(2,500)	-
Bernard Sunley	5,000	(1,167)	3,833
Cornwall Community Foundation	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>
	<u>9,500</u>	<u>(5,667)</u>	<u>3,833</u>
TOTAL FUNDS	<u>791,916</u>	<u>(564,170)</u>	<u>227,746</u>

Duchy Health Charity

Grant towards Isles of Scilly engagement project, a project to improve health and wellbeing of the people of Cornwall and the Isles of Scilly.

Bernard Sunley

Grant towards purchase of van to use for events.

18. RELATED PARTY DISCLOSURES

No related party transactions took place in the financial period, (2024: NIL).

The Chestnut Appeal for Men's Health Ltd

Detailed Statement of Financial Activities
For The Year Ended 30 April 2025

	30.4.25 £	30.4.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	96,636	103,378
Gift aid	9,425	14,733
Legacies	332,234	-
Grants	-	44,500
Donated services and facilities	8,900	8,900
	447,195	171,511
Other trading activities		
Sale of goods	3,920	213
Investment income		
Deposit account interest	16,741	3,871
Charitable activities		
Fundraising events	78,951	69,514
Total incoming resources	546,807	245,109
EXPENDITURE		
Other trading activities		
Purchases	1,467	10
Charitable activities		
Wages	113,793	94,512
Social security	5,874	4,027
Pensions	262	-
Rent	9,861	9,818
Insurance	783	783
Post, printing & stationery	1,029	1,370
Promotions & advertising	10,139	8,459
Event expenses	55,577	56,189
Technology costs	10,847	10,550
Sundries	1,006	842
Payroll expenses	380	438
Management fees	3,411	3,254
Bank charges	530	325
Travelling	5,379	6,142
Motor expenses	586	475
Training	2,051	2,573
Subscriptions	4,032	1,633
Telephone	948	531
Unit costs	-	1,837
Patient support	16,191	9,089
Accountancy fees	2,360	2,241
Independent examiner fees	1,850	1,750
Holiday home expenses	8,793	8,483
Nurse funding	30,803	17,955
Freehold property depn	8,463	9,403
Plant & machinery depn	955	541
Carried forward	295,903	253,220

This page does not form part of the statutory financial statements

The Chestnut Appeal for Men's Health Ltd

Detailed Statement of Financial Activities
For The Year Ended 30 April 2025

	30.4.25 £	30.4.24 £
Charitable activities		
Brought forward	295,903	253,220
Fixtures & fittings depn	4,334	3,578
Motor Vehicles depn	2,625	2,625
Computer equipment depn	203	205
	<u>303,065</u>	<u>259,628</u>
Total resources expended	<u>304,532</u>	<u>259,638</u>
Net income/(expenditure)	<u>242,275</u>	<u>(14,529)</u>

This page does not form part of the statutory financial statements