

Charity registration number 1110644 (England and Wales)

CHILDREN WITH CANCER FUND (POLEGATE)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025



CHILDREN WITH CANCER FUND (POLEGATE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Christopher Downton Sylvia Daw James Denny Ursula Downton Peter Thomas Ian Shearer Marlene Humphris	(Appointed 16 April 2025) (Appointed 16 April 2025) (Appointed 16 April 2025)
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Charity number	1110644
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Principal address	5 Western Avenue Polegate East Sussex BN26 6EP
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Office address	4 The Triangle Willington Eastbourne East Sussex BN20 9PH
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Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
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Bankers	Metro Bank 59 Terminus Road Eastbourne East Sussex BN21 3NN
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CHILDREN WITH CANCER FUND (POLEGATE)

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CHILDREN WITH CANCER FUND (POLEGATE)

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2025

The Trustees present their annual report and financial statements for the year ended 5 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Children with Cancer Fund (Polegate) exists to provide relief and assistance to children up to the age of eighteen and their families/carers suffering or recovering from cancer and cancer-related conditions, by granting feasible wishes to these children and their families. We also strive to advance education among medical professionals, carers and the families of these children. The trustees have paid due regard to guidance issued by the Charity Commission in deciding which activities the charity should undertake and are currently re-writing their objectives to include, not only grants, but events, respite and welfare of beneficiaries.

Our Mission

Is a simple one: for the families we support to have the sort of lives we all have or hope to have, and for the hospitals/hospices who support them to have the equipment they need.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake, and they are currently in the process of re-writing their objectives to include, not only grants, but events, respite and welfare to beneficiaries.

CHILDREN WITH CANCER FUND (POLEGATE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

Achievements and performance

Significant activities and achievements against objectives

Some of the main highlights were the way networking has supported us enabling us to support the families, like our 'Dream Makers' - 25 Dream Makers for the year 2025 who each donated £25 per month. Successful fundraising through networking has brought in things like a Hardship and Wellbeing Fund to help our families when they need it most.

Understanding the needs of our families was partly helped by the strong relationships we have with hospitals and other charities which we are constantly building on. They know what the families need at a grass root level and that's where we know it makes a big difference and where we thrive.

More specifically, the best impact on families has been when we do small local groups, so they get to know each other; like crazy golf for the Hastings families and ice-skating for the Eastbourne families. This allows families to realise they are not the only ones going on the journey in their area and it allows lifetime friendships to build right across the family, the (poorly child, siblings, Mums and Dads), which can be a crucial person for them to talk to when things aren't going right. The large group events are an eye opener for all our families, just to see a theatre full of over 300+ people in the same situation as them is an experience the yearly panto gives, and then the party afterwards where those 300+ people get to play, dance, have their face painted and even get to meet Santa Claus together is a magical experience for the families, volunteers and staff alike.

Wishes this year, which we grant to the whole family, varied from passes to the local zoo, a dolls house, iPads, photo shoots, weekends away and even some James Arthur concert tickets. These are separate from the R.A.K's (Random Acts of Kindness), which are things the public give us to pass onto our families as treats. For instance, we were given a week in a French Gite to give to a family who couldn't afford a holiday, flights in a plane from a local flying school and even some flowers for a family who were feeling down. These are donated but make such a difference to the recipient.

During this year we saw the arrival of three new trustees who came onboard to help the charity with their specialities of H.R, events, and a family who has cancer awareness. We were also lucky in this year to have Dame Jacqueline Wilson become a Patron, which lifted our profile and makes the day of many of our children and their parents, when she arrives at one of our family events. The three caravans that we own were also used well by our families. The vans accommodate up to 10 people and give them a free holiday where they can rest, relax and re-group as a family. Some of the comments from those who used them were... "from the bottom of our hearts, thank you for the most wonderful break, we so needed it", "Thank you for the stay, although it was rubbish weather we had precious family time together, which is so valuable" and "We had a lovely beak, the girls said, it was THE BEST WEEK EVER".

We also treated 10 families to 5 days on the Isle of Wight and 11 families to a local hotel for a long weekend. These breaks are sponsored and a repeated success which we run following feedback from families who expressed the difference between attending a day event and events or breaks that are longer and allow for proper connections to be made with other families who don't judge and just understand without words, what they are going through.

We fluctuated between 148 and 153 families (approximately 500 individuals) during this year with a few of our children becoming 18, so having to leave the fold as per our constitution, that allows us to support children who have or have had cancer up to the age of 18.

During this year we were recognised with a few awards for our work within the community and business world. This along, with staffing, grants, hardship funds, setting up new committees and an increase in volunteers are all steps towards achieving our goals that we set out in the strategy plan 2024-2027 which you can find on our website at www.childrenwithcancerfund.org.uk.

So, to sum up the year's impact; we have been very lucky with sponsors and the hard work of the staff/volunteers which has enabled us to make some memories that will never be forgotten.

CHILDREN WITH CANCER FUND (POLEGATE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

Financial review

Money in £260.080 and money out £296.614 the difference was made up from reserves of previous years excesses.

A full copy of our accounts can be found on the Charity Commission's website or by clicking this link CHILDREN WITH CANCER FUND (POLEGATE) - 1110644, but to abbreviate it, we were lucky to have the support of many local individuals and companies who alongside our fundraising and grants team kept us going. We work very much as per our ethos and cut our cloth accordingly, so we may know what we want to do, but until we have the money in the bank, or it's designated in reserves, we don't tell the families we are doing a particular event, or we will speculate to accumulate, like taking on a new member of staff, who in turn will make things happen that wouldn't have happened without them.

Income over this period has been varied with donations like penny pots declining, but grants being steady, fundraising events continuing and regular donations becoming more of the sustainable aspect of the charity. We have found ourselves able to plan ahead and grow in areas we have realised will help us to carry on supporting the families as we wish to for a long time.

We are lucky to have the income from our flat which has been fully occupied during this period and alongside the penny pots our events income has helped us meet our goals. Although the income from organisations, Such as Eastbourne Lottery, and legacies is down, we still received some lovely donations from individuals and companies doing their own fundraising, enabling us to run successfully and keep a good level of reserves in preparation for the caravans that are due to be renewed, the Christmas panto and party or the unseen expenses. We still carried out plenty of family events, respite activities and wishes which gave the families a light at the end of the tunnel when they needed it and what we set ourselves up to do.

Reserves policy

The charity needs to hold reserves for several reasons;

- a. To operate day to day and meet expenses on a temporary basis where costs may fall due presently. For example, payment of staff falls due on a monthly basis. Incoming funds are not always consistent so an operating reserve becomes necessary. This reserve should be around 3 months' worth of operating costs.
- b. To remain financially secure throughout the forthcoming year. That is, Trustees will want to ensure that should income from fund raising dry up, then commitments made to families can be honoured and the charity will have time to recover financially and look to alternative strategies. To meet this objective a reserve of 12 months operating costs has been set, albeit that much of this may have been committed at any one time.
- c. Sufficient funds must also available at any time, to, at the very least, close the charity in an orderly fashion. An accepted level of reserves for this purpose is 3 months total operating costs.
- d. To cover the above three needs a total reserve of 12 months operating costs is therefore required.
- e. To secure the longer term financial health of the Children with Cancer Fund and ensure it can continue to deliver on the charitable objects for many years to come. That is, to meet known or unforeseen costs such as caravan replacement, where a significant lump sum has to be accumulated over several years. This reserve can also be for income generation through an appropriate investment policy. At present, reserves equating to 4.6 months operating costs have been set aside in a designated fund, to meet the requirements of point c of our reserves policy.

It is the trustees' hope that we can build this up to 12 months operating costs to be in full compliance with our reserves policy and to avoid any immediate disruption to the children if our income were to unexpectedly drop.

CHILDREN WITH CANCER FUND (POLEGATE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

Plans for future periods

With a recent grant we are hoping to replace the carpets and have a shift around with the desk layout, giving a better and more spacious working environment for the staff. We would like to increase the fundraising team giving Irene more support to continue the personal touch she gives to our independent fundraisers who normally just need a bit of time and help setting up Just Giving pages or designing a poster to do this. Sylvia, the fundraising trustee, and Chris think the first direction is to bring in a volunteer as a volunteer co-ordinator. This will increase the support for not only Irene on fundraising but would be an extra line of support for the events team when they need an extra volunteer.

As an extension to the volunteers, we would also like to get a corporate member of staff to do the bigger fundraising events, which would allow Irene extra time to concentrate on the community side of things.

Storage is always an issue and with the outside shed beginning to rot already, we have put in planning permission, and had it granted, to make this a solid extension. All we have to do now is raise the money to build it, which we are working on and hopefully next year we will be able to report that it is built.

As previously said, the families, our beneficiaries, is why the charity was set up and we are pleased to say that we have many exciting plans for the future. Depending on the grants and donations, we would like to increase all events – that's the Parent events, 13-18 year olds, Mums only, Dads only, area group events and whole family events. We hope to achieve these events with the partnerships we have built, like Wet Wheels, a charity that has specially adapted speed boats to take wheelchairs, who we hope to use again this coming year for an experience some of our children would never be able to experience. We also hope to have a session ice skating for the families, another activity that is expensive for a family, but thanks to a great partnership with Lightning Fibre they normally offer us the opportunity to have the whole skate rink for just our families at no cost, which makes Christmas for everyone.

Structure, governance and management

The charity is a trust registered in England under charity number 1110644.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Christopher Downton

Sylvia Daw

Bruce Campbell

(Resigned 16 April 2025)

James Denny

Ursula Downton

Diana Mulkeirins

(Resigned 16 June 2025)

Kayleigh Da Silva

(Resigned 16 June 2025)

Kevin Gilbert

(Resigned 16 June 2025)

Peter Thomas

(Appointed 16 April 2025)

Ian Shearer

(Appointed 16 April 2025)

Marlene Humphris

(Appointed 16 April 2025)

Recruitment and appointment of trustees

Trustees are appointed based on the skills that they can bring to the Board.

CHILDREN WITH CANCER FUND (POLEGATE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

Governance

This has been an area that we are more aware of and working on.

As the charity has grown, we have increased the staff, volunteers and professional intervention in order to keep us up to date with regulations. The events co-ordinator has stepped up to also cover the operations manager role with the help of new trustees and other professionals to support her.

Looking Ahead

In the year ahead we are planning to improve the office layout and storage as we can see staff and fundraising activities growing alongside the events we are doing, but it all depends on the ongoing trend of families being referred and the money coming in.

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



Christopher Downton
Trustee

Date: 27-1-2026

CHILDREN WITH CANCER FUND (POLEGATE)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHILDREN WITH CANCER FUND (POLEGATE)

I report to the Trustees on my examination of the financial statements of Children with Cancer Fund (Polegate) (the charity) for the year ended 5 April 2025.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Date: 20 January 2026

CHILDREN WITH CANCER FUND (POLEGATE)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income from:						
Donations and legacies	3	133,717	-	63,072	196,789	243,590
Charitable activities	4	56,242	-	-	56,242	35,421
Investments	5	5,492	-	-	5,492	4,721
Other income	6	1,557	-	-	1,557	2,696
Total income		<u>197,008</u>	<u>-</u>	<u>63,072</u>	<u>260,080</u>	<u>286,428</u>
Expenditure on:						
Raising funds	7	11,949	-	1,081	13,030	11,115
Charitable activities	8	105,874	119,944	57,675	283,493	275,608
Other expenditure	13	91	-	-	91	1,582
Total expenditure		<u>117,914</u>	<u>119,944</u>	<u>58,756</u>	<u>296,614</u>	<u>288,305</u>
Net gains/(losses) on investments	14	<u>400</u>	<u>-</u>	<u>-</u>	<u>400</u>	<u>17,165</u>
Net income/(expenditure)		<u>79,494</u>	<u>(119,944)</u>	<u>4,316</u>	<u>(36,134)</u>	<u>15,288</u>
Transfers between funds	21	<u>(119,244)</u>	<u>119,244</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	10	<u>(39,750)</u>	<u>(700)</u>	<u>4,316</u>	<u>(36,134)</u>	<u>15,288</u>
Reconciliation of funds:						
Fund balances at 6 April 2024		<u>119,514</u>	<u>571,036</u>	<u>21,889</u>	<u>712,439</u>	<u>697,151</u>
Fund balances at 5 April 2025		<u>79,764</u>	<u>570,336</u>	<u>26,205</u>	<u>676,305</u>	<u>712,439</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CHILDREN WITH CANCER FUND (POLEGATE)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2025

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	3	180,560	-	63,030	243,590
Charitable activities	4	35,421	-	-	35,421
Investments	5	4,721	-	-	4,721
Other income	6	2,696	-	-	2,696
Total income		<u>223,398</u>	<u>-</u>	<u>63,030</u>	<u>286,428</u>
Expenditure on:					
Raising funds	7	<u>9,816</u>	<u>-</u>	<u>1,299</u>	<u>11,115</u>
Charitable activities	8	90,141	107,547	77,920	275,608
Other expenditure	13	<u>1,582</u>	<u>-</u>	<u>-</u>	<u>1,582</u>
Total expenditure		<u>101,539</u>	<u>107,547</u>	<u>79,219</u>	<u>288,305</u>
Net gains/(losses) on investments	14	<u>17,165</u>	<u>-</u>	<u>-</u>	<u>17,165</u>
Net income/(expenditure)		139,024	(107,547)	(16,189)	15,288
Transfers between funds	21	<u>(86,733)</u>	<u>103,524</u>	<u>(16,791)</u>	<u>-</u>
Net movement in funds	10	52,291	(4,023)	(32,980)	15,288
Reconciliation of funds:					
Fund balances at 6 April 2023		<u>67,223</u>	<u>575,059</u>	<u>54,869</u>	<u>697,151</u>
Fund balances at 5 April 2024		<u>119,514</u>	<u>571,036</u>	<u>21,889</u>	<u>712,439</u>


CHILDREN WITH CANCER FUND (POLEGATE)


STATEMENT OF FINANCIAL POSITION

AS AT 5 APRIL 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Property, plant and equipment	16		312,229		321,848
Investments	17		184,049		179,651
			<u>496,278</u>		<u>501,499</u>
Current assets					
Trade and other receivables	18	23,055		27,892	
Cash at bank and in hand		<u>167,565</u>		<u>197,476</u>	
		190,620		225,368	
Current liabilities	19	<u>(10,593)</u>		<u>(14,428)</u>	
Net current assets			<u>180,027</u>		<u>210,940</u>
Total assets less current liabilities			<u>676,305</u>		<u>712,439</u>
The funds of the charity					
Restricted income funds	21		26,205		21,889
Unrestricted funds - general	24		79,764		119,514
Unrestricted funds - designated	22		<u>570,336</u>		<u>571,036</u>
			<u>676,305</u>		<u>712,439</u>

The financial statements were approved by the Trustees on 10/1/2026


 Christopher Downton
 Trustee


 Sylvia Daw
 Trustee

CHILDREN WITH CANCER FUND (POLEGATE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

Charity information

Children with Cancer Fund (Polegate) is a charity registered in England and Wales with the charity number 1110644. The charity operates from the principle address of 5 Western Avenue, Polegate, BN26 6EP.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). 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 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds are used to separate monies which the trustees wish to set aside for specific 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

CHILDREN WITH CANCER FUND (POLEGATE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies (Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Property, plant and equipment

Property, plant and equipment 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 basis:

Freehold land and buildings	50 years straight line on building cost only
Caravan	7 years straight line (fully depreciated)
Office equipment	Computers and equipment - 3 years straight line
	Furniture and fixtures - 25% reducing balance
Motor vehicles	25% reducing balance

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.

The property purchased is being used primarily for the charity's offices. The upstairs space is currently being rented out as a residential flat, whilst this space is not needed for the charities activities.

It is hoped that our activities will expand and we may be able to use the full property to provide respite activities, as well as our offices. For this reason, the full asset has been included as Property, plant and equipment, with no apportionment to Investment properties.

1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

CHILDREN WITH CANCER FUND (POLEGATE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies (Continued)

1.9 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.

1.10 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.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

CHILDREN WITH CANCER FUND (POLEGATE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	129,092	-	129,092	180,560	831	181,391
Legacies	1,000	-	1,000	-	-	-
Grants	3,625	63,072	66,697	-	62,199	62,199
	<u>133,717</u>	<u>63,072</u>	<u>196,789</u>	<u>180,560</u>	<u>63,030</u>	<u>243,590</u>
Donations and gifts						
Donations	124,743	-	124,743	169,199	831	170,030
Donations - charities	1,407	-	1,407	4,955	-	4,955
Gift aid recovered	2,942	-	2,942	6,406	-	6,406
	<u>129,092</u>	<u>-</u>	<u>129,092</u>	<u>180,560</u>	<u>831</u>	<u>181,391</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Penny boxes	5,731	7,041
Charitable rental income	11,800	9,925
Event income	38,711	18,455
	<u>56,242</u>	<u>35,421</u>

CHILDREN WITH CANCER FUND (POLEGATE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	3,998	3,348
Interest receivable	1,494	1,373
	<u>5,492</u>	<u>4,721</u>

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Lottery income	1,557	2,111
Insurance payout	-	585
	<u>1,557</u>	<u>2,696</u>

7 Raising funds

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
<u>Fundraising and publicity</u>						
Grant application assistance	5,380	-	5,380	5,120	-	5,120
Advertising	1,078	681	1,759	777	1,299	2,076
Other fundraising costs	5,491	400	5,891	3,919	-	3,919
	<u>11,949</u>	<u>1,081</u>	<u>13,030</u>	<u>9,816</u>	<u>1,299</u>	<u>11,115</u>

CHILDREN WITH CANCER FUND (POLEGATE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

8 Expenditure on charitable activities

	Charitable activities	Charitable activities
	2025	2024
	£	£
Direct costs		
Granting wishes	29,156	40,152
Holidays	58,979	29,831
Group events	38,987	52,385
Hardship fund	7,243	3,426
	<u>134,365</u>	<u>125,794</u>
Share of support and governance costs (see note 9)		
Support	128,100	135,446
Governance	21,028	14,368
	<u>283,493</u>	<u>275,608</u>
Analysis by fund		
Unrestricted funds - general	105,874	90,141
Unrestricted funds - designated	119,944	107,547
Restricted funds	57,675	77,920
	<u>283,493</u>	<u>275,608</u>

9 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	95,860	99,436
Depreciation	13,151	15,774
Office expenses	4,398	7,762
Motor and travel expenses	2,483	2,789
Telephone and computer consumables	6,063	993
Printing, postage and stationery	2,547	1,470
Insurance	884	885
Utilities	1,041	1,993
Repairs and maintenance	1,662	4,338
Sundry	11	6
Governance costs	21,028	14,368
	<u>149,128</u>	<u>149,814</u>
<u>Analysed between:</u>		
Charitable activities	<u>149,128</u>	<u>149,814</u>

CHILDREN WITH CANCER FUND (POLEGATE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

9 Support costs allocated to activities (Continued)

	2025 £	2024 £
Governance costs comprise:		
Independent examination fees	1,140	-
Accountancy	1,320	2,280
Legal and professional	6,828	2,354
Bank charges	3,145	2,985
Bookkeeping	8,595	6,749
	<u>21,028</u>	<u>14,368</u>

10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,140	-
Depreciation of owned property, plant and equipment	13,151	15,774
Loss on disposal of property, plant and equipment	91	1,582
	<u>14,382</u>	<u>17,356</u>

11 Trustees

Trustee Christopher Downton received a salary of £20,280 (2024: £20,280) and employer pension contributions of £421 (2024: £435) for his role as Director during the year.

Jessica Downton, daughter of trustees Christopher and Ursula Downton received a gross salary of £18,954 (2024: £14,117) during the year

Donations received from trustees and their related parties during the year amounted to £Nil (2024: £183).

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Fundraising	1	1
Charitable activities	5	5
Governance	1	1
	<u>7</u>	<u>7</u>
Total	<u>7</u>	<u>7</u>

CHILDREN WITH CANCER FUND (POLEGATE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

12 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	94,372	98,074
Other pension costs	1,488	1,362
	<u>95,860</u>	<u>99,436</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel (which includes salary, employer pension contributions and employers national insurance) is as follows.

	2025 £	2024 £
Aggregate compensation	<u>22,245</u>	<u>22,245</u>

13 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	<u>91</u>	<u>1,582</u>

14 Gains and losses on Investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	<u>400</u>	<u>17,165</u>

15 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

CHILDREN WITH CANCER FUND (POLEGATE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

16 Property, plant and equipment

	Freehold land and buildings	Caravan	Office equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 6 April 2024	301,722	76,244	32,375	31,314	441,655
Additions	3,391	-	234	-	3,625
Disposals	-	-	(9,255)	-	(9,255)
At 5 April 2025	305,113	76,244	23,354	31,314	436,025
Depreciation and impairment					
At 6 April 2024	12,069	76,244	17,796	13,699	119,808
Depreciation charged in the year	4,091	-	4,656	4,404	13,151
Eliminated in respect of disposals	-	-	(9,163)	-	(9,163)
At 5 April 2025	16,160	76,244	13,289	18,103	123,796
Carrying amount					
At 5 April 2025	288,953	-	10,065	13,211	312,229
At 5 April 2024	289,653	-	14,580	17,615	321,848

17 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 6 April 2024	179,651
Additions	3,998
Valuation changes	400
At 5 April 2025	184,049
Carrying amount	
At 05 April 2025	184,049
At 05 April 2024	179,651

CHILDREN WITH CANCER FUND (POLEGATE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

18 Trade and other receivables	2025	2024
	£	£
Amounts falling due within one year:		
Other receivables	600	6,800
Prepayments and accrued income	22,455	21,092
	<u>23,055</u>	<u>27,892</u>
19 Current liabilities	2025	2024
	£	£
Other taxation and social security	(2,353)	(1,342)
Other payables	10,546	13,490
Accruals and deferred income	2,400	2,280
	<u>10,593</u>	<u>14,428</u>
20 Retirement benefit schemes	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,488	1,362

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

21 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 6 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 5 April 2025 £
Other smaller restricted funds	<u>21,889</u>	<u>63,072</u>	<u>(58,756)</u>	<u>-</u>	<u>26,205</u>
Previous year:	At 6 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 5 April 2024 £
Other smaller restricted funds	<u>54,869</u>	<u>63,030</u>	<u>(79,219)</u>	<u>(16,791)</u>	<u>21,889</u>

CHILDREN WITH CANCER FUND (POLEGATE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

21 Restricted funds (Continued)

Other smaller restricted funds - this contains a significant number of smaller grants received, all of which were for towards our main charitable activities (for example, towards wages costs or hosting an event for families). The transfers out in the prior year represent a van and computer bought in that year. As these items were capitalised to the balance sheet rather than expensed in the accounts a transfer is necessary to show that the funds have been used.

22 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 6 April 2024 £	Resources expended £	Transfers £	At 5 April 2025 £
Replacement caravans	240,000	-	-	240,000
Admin fund	-	(119,944)	119,944	-
Building fund	289,653	-	(700)	288,953
Reserves fund	41,383	-	-	41,383
	<u>571,036</u>	<u>(119,944)</u>	<u>119,244</u>	<u>570,336</u>
Previous year:	At 6 April 2023 £	Resources expended £	Transfers £	At 5 April 2024 £
Replacement caravans	240,000	-	-	240,000
Admin fund	-	(107,547)	107,547	-
Building fund	293,676	-	(4,023)	289,653
Reserves fund	41,383	-	-	41,383
	<u>575,059</u>	<u>(107,547)</u>	<u>103,524</u>	<u>571,036</u>

Replacement caravans - this fund is used to set aside the monies that will be needed to replace our existing caravans when they are beyond repair. These caravans are used to provide respite to families and form a core part of our activities, hence the trustees feel that it is essential that funds are available to replace these when needed. The transfer in the prior year is to increase this reserve balance to the level needed to replace the three caravans, based on the latest advice that we have received.

Admin fund - The admin fund represents monies ringfenced by the trustees for the purpose of meeting the administrative costs of the charity. The charity's current policy is to transfer 10% of unrestricted receipts in the year to this fund.

Building fund - following the purchase of the office premises in 2022, the trustees have agreed to designate this asset. The trustees wish to avoid any need to realise this asset, as this would impede our ability to operate effectively.

Reserve fund - this fund is holding the monies identified by our Reserves Policy, as being needed to meet our commitments if income were to unexpectedly cease. This currently represents 3 months running costs, which is the minimum level that trustees wish to hold. Ideally, the trustees wish to increase this reserve balance to 12 months expenses. This would mean that if income stops, the commitments of support made to local families can still be delivered whilst alternative funding sources are found.

CHILDREN WITH CANCER FUND (POLEGATE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

23 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 5 April 2025:				
Property, plant and equipment	23,276	288,953	-	312,229
Investments	-	184,049	-	184,049
Current assets/(liabilities)	56,488	97,334	26,205	180,027
	<u>79,764</u>	<u>570,336</u>	<u>26,205</u>	<u>676,305</u>
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 5 April 2024:				
Property, plant and equipment	32,195	289,653	-	321,848
Investments	-	179,651	-	179,651
Current assets/(liabilities)	87,319	101,732	21,889	210,940
	<u>119,514</u>	<u>571,036</u>	<u>21,889</u>	<u>712,439</u>

24 Unrestricted 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.

	At 6 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 5 April 2025 £
General funds	<u>119,514</u>	<u>197,008</u>	<u>(117,914)</u>	<u>(119,244)</u>	<u>400</u>	<u>79,764</u>
Previous year:						
	At 6 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 5 April 2024 £
Admin fund	84,875	-	-	-	-	84,875
General funds	<u>(17,652)</u>	<u>223,398</u>	<u>(101,539)</u>	<u>(86,733)</u>	<u>17,165</u>	<u>34,639</u>
	<u>67,223</u>	<u>223,398</u>	<u>(101,539)</u>	<u>(86,733)</u>	<u>17,165</u>	<u>119,514</u>

CHILDREN WITH CANCER FUND (POLEGATE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

24 Unrestricted funds (Continued)

Replacement caravans - this fund is used to set aside the monies that will be needed to replace our existing caravans when they are beyond repair. These caravans are used to provide respite to families and form a core part of our activities, hence the trustees feel that it is essential that funds are available to replace these when needed. The transfer in the prior year is to increase this reserve balance to the level needed to replace the three caravans, based on the latest advice that we have received.

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25 Related party transactions

There were no related party transactions during the year, other than those already disclosed in the Trustees note.