

Sussex Cancer Fund
Charity Registration No. 1147195
Company Registration No. 07963616 (England and Wales)
Trustees' Annual Report and Accounts
31 March 2025

Sussex Cancer Fund

Limited By Guarantee

Trustees' Annual Report and Accounts

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Reference and administrative details

Charity number: 1147195
Company number: 7963616
Registered office: Sussex Cancer Centre, Bristol Gate, Brighton, East Sussex, BN2 5BE

Our advisers

Auditors TC Group The Courtyard, Shoreham Road, Upper Beeding, West Sussex, BN44 3TN
Bankers CAF Bank 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ
Solicitors Wannops Southfield House, 11 Liverpool Gardens, Worthing, West Sussex, BN11 1SD

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Trustees' Report

The Trustees (who are also directors of the Trust for the purposes of the Companies Act) present their Annual Report, together with the audited accounts of Sussex Cancer Fund (SCF) for the year ended 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The accounts comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

Purposes and activities

The purposes of SCF are to provide for the relief of sickness by way of research and the funding of complementary patient services, and the maintenance and replacement of facilities, equipment and buildings for Radiotherapy and Oncology departments of hospitals in West Sussex and East Sussex.

SCF's principal activity continues to be to seek funds in order to provide financial support for the purposes noted above and in addition to provide financial support to the Macmillan Horizon Centre at The Royal Sussex County Hospital, Brighton. We monitor regularly the services to which we provide funds and also the quality of the research projects in which we invest and measure our success in terms of the number of locations and patients, and research projects we support.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running A Charity (PB2)'.

Achievements and performance

SCF maintains its responsibilities to the Sussex Cancer Centre and its ongoing donations to the running costs of the Horizon Centre. Further to the strategic review performed in 2023 the new operational and financial plan was adopted and SCF has started to broaden the range and locations of its funding of complementary patient services whilst maintaining its financial support for cancer research projects and the Horizon Centre. SCF now funds patient services in Chichester, Hastings, Brighton, Eastbourne, Haywards Heath and Worthing.

In addition SCF was able to continue to fund cancer research projects to the amount of £184,000 during the year. It has also approved five new projects during the year to a value of £124,000.

SCF has continued to work in partnership with Macmillan Cancer Support. SCF's services complement not only those provided by the NHS but also Macmillan and in addition it contributes over £60,000 per annum to the running costs of the Horizon Centre. Both organisations have also supported one another in many different non-financial ways during the year including volunteering for each other at various fund raising and awareness events. We have a strong, dedicated team of volunteers without which we would not be able to function as effectively. In November 2024 this enabled us to take on the provision of cafeteria services at the The Park Centre for Breast Care in Preston Park, Brighton with negligible investment funding being needed.

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SCF also continues to provide free parking to cancer patients at Brighton. This saves patients in total approximately £200,000 a year in parking charges.

SCF has invested time and effort in widening the services providing and making its research grant process more robust. It has done this by joining the Association of Medical Research Charities in order to standardise on charity sector best practice. It is also collaborating with the newly established Sussex Cancer Research Center to leverage its medical and scientific expertise.

Trustees, staff and volunteers

Trustees and volunteers receive no remuneration. Staff remuneration is reviewed annually and revised as appropriate taking account of prevailing rates within the NHS for roles of a similar nature. During the year two new roles were created. The first to manage our fundraising activities and the second to provide support in the management of the fund and marketing.

Future plans

SCF will continue to provide funds to improve, diversify and service additional locations as its and others' resources allow. It will also continue to invest in research projects which seek to increase knowledge of cancer and/or seek to provide better pathways for patients throughout any cycle of treatment and support.

Financial review (including Reserves policy)

In the year ended 31 March 2025 SCF reported a deficit of £8,000 in comparison to a surplus of £127,000 in the previous year. The deficit was planned to ensure that general reserves are utilised appropriately.

Income from donations was £137,000 (2024: £204,000) and legacies granted to SCF were £212,000 (2023: £333,000).

Principal risks and uncertainties

The Trustees consider the principal risks and uncertainties which face SCF to be:

- certainty of future income streams: SCF is almost totally reliant on donation and legacy income which can fluctuate significantly. This is the key factor which is likely to affect future financial performance. The Trustees manage this financial risk by setting its reserves policy from time to time and setting annual budgets for the organisation as a whole and the individual service streams.
- quality of patient services and research projects which SCF funds: All new patient service suggestions are presented to the Trustees as business cases which includes patient needs for review by the Board. The services are then monitored regularly and patient feedback is sought where appropriate to assess whether the services provide the benefits originally foreseen. All research projects which are funded are supported by the Sussex Cancer Research Centre and then reviewed by appropriately experienced Trustees.
- expertise and succession planning: As with many small charities SCF has a responsibility to ensure that it has access to specialist and professional expertise – both in house and externally as appropriate. It also needs to ensure that the resources available are sufficient and sustainable into the future. The Trustees regularly review the skills sets required and plan appropriately to mitigate any such risk.

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The Board of Trustees is responsible for ensuring that SCF has sufficient funds to meet its day to day requirements and plans and commitments for the foreseeable future. The Board therefore regularly reviews its approach to its Reserves policy.

Currently SCF will maintain at all times a minimum unrestricted financial reserve of £150,000 to ensure ongoing operational costs together with an allowance for any unforeseen expenditure can be met for a period of at least six months. This reserve is the Protected reserve.

When a conditional donation is made then the funds are ringfenced and accounted for as a Restricted fund. Where the Board has approved expenditure which is due to be carried out in current and future years such expenditure is accounted for as a Designated fund and forms part of the overall Unrestricted funds of SCF.

The remaining balance of reserves is therefore unrestricted and available to be used to fund other charitable activities of SCF. This reserve is classified as Undesignated funds.

Directors and Trustees

The directors of the charitable company (SCF) are its Trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

Professor DJ Bloomfield MRCP FRCR (Chairman)	
SD Crocker	
N Pearce	
S Ralphson	Appointed 1 April 2024
L Scott	Appointed 1 April 2024
FR Sims	Resigned 2 November 2024
BJ Tremlett (Deputy Chair)	Resigned 2 November 2024
RH Taylor	Resigned 14 April 2025
EE Carroll	Appointed 1 May 2025
MA Protani	Appointed 1 May 2025 and resigned 11 November 2025

Structure, Governance and Management

Governing Document

Sussex Cancer Fund is a company limited by guarantee governed by its Memorandum and Articles of Association dated 24 February 2012. It is registered as a charity with the Charity Commission.

Appointment and training of Trustees

Appointment of Trustees is governed by the Articles of Association of SCF. The Board of Trustees is authorised to appoint new or additional Trustees. It recruits with the intention that the Board of Trustees is represented by a mix of business and medical skills. They are invited and encouraged to attend short training sessions given by existing Trustees in order to familiarise themselves with the Charity and the context within which it operates.

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Organisation

SCF is organised by the Trustees in accordance with its governing document. The Trustees meet quarterly but there are subgroups, which include specialist co-optees, and which meet more frequently to assess grant applications. These subgroups report to the full Board of Trustees, which then approve or refuse grants.

Risk management

The Trustees have examined the major strategic, business and operational risks which SCF faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

Trustees' responsibilities in relation to the accounts

The Trustees (who are also the directors of Sussex Cancer Fund for the purposes of company law) are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that SCF will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of SCF and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of SCF and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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Statement as to disclosure to our auditors

In so far as the Trustees are aware at the time of approving our Trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware; and
- the Trustees, having made enquiries of fellow directors and the auditor that they ought to have individually taken, have each taken steps that they are obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the Board of Trustees



Neil Pearce ACA, Treasurer

Date 18/12/2025

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Auditor's report
For the Year Ended 31 March 2025

To the members of Sussex Cancer Fund

Opinion

We have audited the financial statements of Sussex Cancer Fund (the 'charitable' company) for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees' with respect to going concern are described in the relevant sections of this report.

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Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with the applicable legal requirements.

Matters on which we are required to report by exception

In light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matter in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations (see below);

- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption; DBS checks; and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter;
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102, the Companies Act 2006 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the charity's operations, the control environment and financial performance;
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the charity has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those procedures and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for the no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, or for the opinions we have formed.

TC Group

Mark Cummins FCCA (Senior Statutory Auditor)

for and on behalf of TC Group

Office: Steyning, West Sussex

Date: 18th December 2025

Statement of Financial Activities including Income and Expenditure Account

		Unrestricted	Restricted	Total	Total
		funds	funds	2025	2024
	Notes	£	£	£	£
Income from:					
Donations and legacies	6	236,900	150,533	387,433	536,943
Investment income	7	36,385	-	36,385	32,443
Total income		273,285	150,533	423,818	569,386
Expenditure on:					
Raising funds		(56,805)	-	(56,805)	(14,821)
Charitable activities		(357,643)	(26,138)	(383,781)	(478,243)
Total expenditure	8	(414,448)	(26,138)	(440,586)	(493,064)
Net gains/(losses) on investments	12	9,112	-	9,112	50,866
Net (deficit)/income		(132,051)	124,395	(7,656)	127,188
Transfers between funds	17	33,127	(33,127)	-	-
Net movement in funds		(98,924)	91,268	(7,656)	127,188
Reconciliation of funds					
Total funds brought forward		890,983	193,801	1,084,784	957,596
Total funds carried forward	17	792,059	285,069	1,077,128	1,084,784

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

All activities are classified as continuing. There are no recognised gains or losses other than those reported on the statement of financial activities.

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Balance Sheet

		2025	2024
	Notes	£	£
Fixed assets			
Investments	12	605,326	596,214
Current assets			
Debtors	13	78,978	52,030
Cash at bank and in hand		829,658	1,004,234
		908,636	1,056,264
Creditors: amounts falling due within one year	14	(380,418)	(380,194)
Net current assets		528,218	676,070
Total assets less current liabilities		1,133,544	1,272,284
Creditors: amounts falling due after more than one year	15	(56,416)	(187,500)
Net assets		1,077,128	1,084,784
The funds of SCF:			
Restricted funds	17	285,069	193,801
Unrestricted funds	17	792,059	890,983
		1,077,128	1,084,784

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The accounts were approved by the Board on **18/12/2025**



Neil Pearce ACA

Statement of Cash Flows

		2025	2024
	Notes	£	£
Cash flows from operating activities:			
Net surplus / (deficit)		(7,656)	127,188
Unrealised losses on investments	12	(9,112)	(50,866)
Dividends and interest from investments	7	(9,437)	(18,913)
(Increase)/decrease in debtors	13	(26,948)	(13,530)
(Decrease)/increase in creditors	14	(130,860)	121,549
Net cash provided by operating activities		(184,013)	165,428
Cash flows from investing activities:			
Dividends and interest from investments	7	9,437	18,913
(Decrease)/increase in cash		(174,576)	184,341
Cash and cash equivalents at the beginning of the year		1,004,234	819,893
Cash and cash equivalents at the end of the year		829,658	1,004,234
Analysis of cash and cash equivalents			
	At 1 April 2024	Cash flow	At 31 March 2025
	£	£	£
Cash at bank and in hand	1,004,234	(174,576)	829,658

Notes to the Accounts

1 Legal status of charitable company

Sussex Cancer Fund is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found in the Trustees' report.

In the event of SCF being wound up, the liability in respect of the guarantee is limited to £10 per member of SCF.

2 Accounting policies

2.1 Basis of preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sussex Cancer Fund meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about Sussex Cancer Fund's ability to continue as a going concern.

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

2.2 Income

Legacy income is accounted for in the Statement of Financial Activities when SCF is entitled to the income, receipt is probable and when the amount can be quantified with sufficient accuracy.

Donations and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Other trading activities represent income from organised events and are recognised when receivable.

Investment income is accounted for when receivable.

Grants are credited to the Statement of Financial Activities in the year in which they are receivable unless a grant is subject to donor imposed conditions that specify the time period in which the expenditure of the resources can take place; in which case they are deferred.

2.3 Expenditure

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item of expense to which it relates.

Expenditure on raising funds includes costs incurred by SCF in fundraising.

Charitable expenditure comprises those costs incurred by SCF in the delivery of its activities and funding services to patients. Grants payable are charged in the year when the offer is approved by Trustees and conveyed to the recipient. All grants awarded are specifically to provide financial support for cancer research and for the provision, maintenance and replacement of facilities, equipment and buildings for the radiotherapy and oncology departments.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of SCF and include audit fees and costs linked to the strategic management of SCF. These are shown within support costs.

All costs are allocated between expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned based on estimated usage as a proportion of directly attributable expenditure.

2.4 Fund accounting

Funds held by SCF are either:

Unrestricted undesignated funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Unrestricted designated funds - these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Unrestricted protected reserve - these are funds set aside by the Trustees to ensure SCF has sufficient funds to continue to trade for at least six months at any point in time.

Restricted funds - these are funds where conditions of use have been expressed by the benefactor.

2.5 Investments

Investments are included at fair value at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

2.7 Debtors

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

2.8 Creditors and provisions

Creditors and provisions are recognised where SCF 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.

2.9 Donated services and facilities

SCF operates from an office within the Royal Sussex County Hospital. These facilities are donated to SCF. The Trustees are grateful for the continuing support from University Hospitals Sussex NHS Foundation Trust. On receipt, donated facilities are recognised on the basis of the value of the gift to the Trust which is the amount SCF would have been willing to pay to obtain facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

2.10 Pensions

SCF operates an Auto Enrolment defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they are incurred.

3 Taxation

The charitable company is registered as a Trust and all of its income falls within the exemptions under Part 11 of the Corporation Tax Act 2010.

4 Net income/(expenditure) for the year

This is stated after charging:

	2025	2024
	£	£
Audit fee charge	10,000	9,300

5 Comparative funds – Statement of Financial Activities for the year ended 31 March 2024

	Unrestricted funds £	Restricted funds £	Total 2024 £
Income from:			
Donations and legacies	395,820	141,123	536,943
Investment income	32,443	-	32,443
	<hr/>	<hr/>	<hr/>
Total income	428,263	141,123	569,386
	<hr/>	<hr/>	<hr/>
Expenditure on:			
Fundraising	(14,821)	-	(14,821)
Charitable activities	(429,354)	(48,889)	(478,243)
	<hr/>	<hr/>	<hr/>
Total expenditure	(444,175)	(48,889)	(493,064)
	<hr/>	<hr/>	<hr/>
Net losses on investments	50,866	-	50,866
	<hr/>	<hr/>	<hr/>
Net income	34,954	92,234	127,188
	<hr/>	<hr/>	<hr/>
Transfers between funds	11,894	(11,894)	-
	<hr/>	<hr/>	<hr/>
Net movement in funds	46,848	80,340	127,188
	<hr/>	<hr/>	<hr/>
Reconciliation of funds			
Total funds brought forward	844,135	113,461	957,596
	<hr/>	<hr/>	<hr/>
Total funds carried forward	890,983	193,801	1,084,784
	<hr/>	<hr/>	<hr/>

6 Income from donations, legacies and events

	2025 £	2024 £
Donations	137,333	203,645
Legacies	211,552	333,298
Events	38,548	-
	<hr/>	<hr/>
	387,433	536,943
	<hr/>	<hr/>

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7 Investment income

	2025	2024
	£	£
Interest receivable	36,385	32,443

8 Expenditure

	Staff costs	Other costs	Grant funding	Total 2025	Total 2024
	£	£	£	£	£
Raising funds					
Fundraising	42,091	14,714	-	56,805	14,821
Charitable activities					
Donation to the Macmillan Cancer	-	-	66,000	66,000	60,115
Funding patient services	-	-	180,218	180,218	125,075
Funding cancer research projects	-	-	49,891	49,891	212,501
Funding cancer equipment	-	-	26,138	26,138	3,508
Support expenditure	42,091	19,443	-	61,534	77,044
	42,091	19,443	322,247	383,781	478,243
Total expenditure	84,182	34,157	322,247	440,586	493,064

£124,000 of research grants were awarded during the year and £58,000 of grants previously awarded were no longer required. £184,000 was paid out during the year to projects awarded funds in previous years which were accrued when awarded in accordance with the accounting policy.

9 Analysis of support costs (including Governance costs)

	2025	2024
	£	£
Wages and salaries	42,091	32,143
General office and administration	9,443	(3,595)
Governance costs:		
Audit fees	10,000	9,300
	61,534	69,992

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year or received any reimbursement of expenditure. Three Trustees made donations to the charity during the year totaling £200.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Administration and support staff	2	2

Employment costs

	2025	2024
	£	£
Salaries	79,487	61,546
Social security	2,936	1,216
Pension contributions	1,759	1,525
	<u>84,182</u>	<u>64,287</u>

There were no employees whose annual remuneration was £60,000 or more. Pension contributions solely related to a defined contribution scheme. There were pension contributions outstanding at the year-end totalling £nil (2024: £nil). The key management personnel comprises of the fund manager and the marketing & communications officer, the total employee benefits of the key management personnel (including Employer's National Insurance Contributions) were £77,882 (2024: £64,287).

12 Fixed asset investments

	£
Fair value at 1 April 2024	596,214
Change in value in the year	9,112
Fair value at 31 March 2025	<u>605,326</u>

The historic cost of the investment is £450,000.

13 Debtors

	2025	2024
	£	£
Income tax recoverable	10,000	10,000
Prepayments and accrued income	68,978	42,030
	<u>78,978</u>	<u>52,030</u>

Sussex Cancer Fund
Charity Registration No. 1147195
Company Registration No. 07963616 (England and Wales)
Trustees' Annual Report and Accounts
31 March 2025

14	Creditors: amounts falling due within one year	2025	2024
		£	£
	Grants payable	262,618	265,395
	Accruals	117,800	114,799
		<hr/>	<hr/>
		380,418	380,194
		<hr/>	<hr/>
15	Creditors: amounts falling due after more than one year	2025	2024
		£	£
	Grants payable 1-2 years	56,416	187,500
		<hr/>	<hr/>
16	Reconciliation of research grants payable	2025	2024
		£	£
	Research grants brought forward	452,895	366,956
	Net commitments/(withdrawals) made during the year	49,891	212,501
	Research grants paid during the year	(183,752)	(126,562)
		<hr/>	<hr/>
	Commitments at 31 March 2025	319,034	452,895
		<hr/>	<hr/>

At the year end 10 funding research projects were active at University Hospital Sussex Trust, University of Sussex, University of Brighton and Kings College London.

17 Funds

The funds of SCF include restricted funds which represent donations and legacies which have restricted use.

Movement in funds					
	Balance at 1 April 2024	Income	Expenditure	Gains	Transfers
	£	£	£		£
Restricted funds	193,801	150,533	(26,138)	-	(33,127)
Unrestricted funds					
Protected reserve	150,000	-	-	-	-
Designated funds	264,000	-	(294,502)	-	500,000
Undesignated funds	476,983	273,285	(119,946)	9,112	(466,873)
	890,983	273,285	(414,448)	9,112	33,127
Total funds	1,084,784	423,818	(440,586)	9,112	-

	Balance at 1 April 2024	Income	Expenditure	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Books - cancer related literature	493	-	-	(450)	43
Breast Cushions - provision of equipment	2,269	33	(2,119)	(183)	-
NHS chemotherapy nurse support	402	500	-	-	902
Equipment	97,590	150,000	(3,212)	-	244,378
Head, Neck & Thyroid services	116	-	-	(116)	-
Thanks - support for local cancer charity	1	-	(482)	481	-
Website development	325	-	(325)	-	-
Whizz It Up - cancer related literature	759	-	-	(759)	-
Worthing breast cancer support	52,100	-	-	(32,100)	20,000
A Howie Legacy Paxman Cold Cap	10,822	-	-	-	10,822
PRH Toilet Refurbishment	10,000	-	(10,000)	-	-
PRH Oncology Team	1,924	-	-	-	1,924
PRH Works and Staff Support	5,000	-	-	-	5,000
Zaki CNS Training and Staff Events	2,000	-	-	-	2,000
T Stewart Sarcoma Boards	10,000	-	(10,000)	-	-
	193,801	150,533	(26,138)	(33,127)	285,069

During the year the Trustees started a review of restricted funds. It found that equipment spend from previous years had not been allocated to the relevant restricted fund. This has been corrected by transfer during the year.

18 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2025 are represented by:			
Investments	605,326	-	605,326
Current assets	623,567	285,069	908,636
Creditors: amounts falling due within one year	(380,418)	-	(380,418)
Creditors: amounts falling due after more than one year	(56,416)	-	(56,416)
	<u>792,059</u>	<u>285,069</u>	<u>1,077,128</u>

Analysis of net assets between funds - Comparative

	Unrestricted £	Restricted £	Total £
Fund balances at 31 March 2024 are represented by:			
Investments	596,214	-	596,214
Current assets	862,463	193,801	1,056,264
Creditors: amounts falling due within one year	(380,194)	-	(380,194)
Creditors: amounts falling due after more than one year	(187,500)	-	(187,500)
	<u>890,983</u>	<u>193,801</u>	<u>1,084,784</u>

19 Control

SCF is under the control of the Trustees.

20 Related Party Transactions

The nature of SCF's activities means that it provides financial support to University Hospitals NHS Sussex NHS Foundations Trust through research and equipment grants. Some of SCF's Trustees are employed by this Trust but do not financially gain from the support given by SCF.