

CANCER UNITED

England & Wales · Charity number 1155747

Details

Status Registered

Legal form Charitable company

Company number [08347720](#)

Registered 2014-02-11

Register [View on the Charity Commission register](#)

Contact

Address Millfield House
Station Road
Angmering
Littlehampton
BN16 4HY

Phone 07957829505

Email enquiries@cancerunited.org.uk

Website www.cancerunited.org.uk

Activities

Objects: THE RELIEF OF SICKNESS AND THE PRESERVATION OF HEALTH AMONG PEOPLE WHO HAVE BEEN AFFECTED BY CANCER.TO ASSIST IN THE TREATMENT AND CARE OF PERSONS SUFFERING FROM CANCER, OR THOSE IN NEED OF REHABILITATION AS A RESULT OF SUCH ILLNESS, BY THE PROVISION OF FACILITIES FOR RECREATION.TO PROMOTE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF SUFFERERS OF CANCER THROUGH THE PROVISION OF A SUPPORT GROUP, EDUCATION AND PRACTICAL ADVICE TO THEM, THEIR FAMILIES AND FRIENDS.TO RELIEVE THE MENTAL AND PHYSICAL SICKNESS OF PERSONS AFFECTED BY CANCER BY THE PROVISION OF COUNSELLING AND SUPPORT FOR THEM, THEIR FAMILIES AND FRIENDS.

Activities: Cancer United is a cancer support charity for all those whose lives have been affected by a cancer diagnosisIt aims to improve the physical and mental wellbeing of cancer patients from diagnosis onwards and those close to them through its active recovery clubs which provide a whole variety of social engagements, its choir and via CU Fitter a cancer specific exercise programme

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- East Sussex
- Surrey
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£166,299	£186,793	-	-
2024-01-31	£180,619	£168,662	-	-
2023-01-31	£163,097	£189,465	-	-
2022-01-31	£157,918	£199,287	-	-
2021-01-31	£170,390	£144,116	-	-

Trustees

Name	Role	Appointed
JAN SHEWARD	Chair	2013-11-28
DAVID STEPHEN LOVELL		2020-06-05
Dr SANKHA SUVRA MITRA		2013-11-28
Erica Sheward		2015-02-02
GESINE HERMANN		2022-01-19
KATHRYN JENNIFER HALL		2017-01-01
MARIA BECKETT		2022-10-12
Sarah Murphy		2022-10-10

Accounts

Charity Registration No. 1155747
Company Registration No. 08347720

CANCER UNITED
(a company limited by guarantee)
REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 January 2025

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 January 2025

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LEGAL AND ADMINISTRATIVE DETAILS

Trustees:

J Sheward
K J Hall
E Sheward
S S Mitra
H L Fisher
D S Lovell
G Hermann
E Hollings (resigned 25 August 2024)
S Murphy
M Beckett

Company registration number: 08347720

The charity is incorporated in England and Wales

Charity registration number: 1155747

Registered office:

Millfield House
Station Road
Angmering
West Sussex
BN16 4HY

Independent Examiner:

Sarah Alexander FCA FCCA
Lewis Brownlee (Chichester) Limited
Chartered Accountants
Appledram Barns
Birdham Road
Chichester
West Sussex
PO20 7EQ

REPORT OF THE TRUSTEES OF CANCER UNITED FOR THE YEAR ENDED 31 JANUARY 2025

The Trustees present their annual report together with the financial statements of the Charity for the year 1 February 2024 to 31 January 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

a. Policies and objectives

The Charity's objects (the Objects) are:

1. The relief of sickness and the preservation of health among people who have been affected by cancer from diagnosis onwards through non-medical interventions
2. To assist persons suffering from cancer, or those in need of help and support as a result of such illness, by the provision of facilities for pre-habilitation and rehabilitation through cancer specific exercise, recreation, music and singing
3. To promote the physical and mental health and well being of sufferers of cancer through the provision of a support groups, education and practical advice to them, their families and friends.
4. To relieve the mental and physical sickness of persons affected by cancer by the provision of social interaction and peer to peer support for them, their families and friends.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The Charities purpose for the public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing Cancer United's aims and objectives and in planning future activities.

Founded in November 2012 by Jan Sheward BEM herself a cancer survivor Cancer United is a support charity like no other. It serves the local community with an integrated support service for all those affected by a cancer diagnosis. Its primary focus is on providing help and support at a critical moment to aid individual rebuild their lives following cancer diagnosis. It does this by offering a plethora of benefits so that all who are referred can be catered for.

b. Strategies for achieving objectives:

We pursue our mission through a range of innovative programmes and services:

- **CUFITTER:** Our unique cancer-specialist gym service, providing tailored exercise programmes to aid recovery and improve quality of life for all cancer patients and those with additional medical conditions and comorbidities.
- **CU On the Ward:** Expanding digital access and hospital-based services, bringing exercise and support directly to patients during treatment.
- **CU Online:** Offering virtual and real time classes and resources to ensure accessibility for all members, regardless of location.
- **Peer Support Networks:** Facilitating social groups and one-on-one support to further create community and shared experiences.
- **OUTSINGCANCER Choir:** Harnessing the therapeutic power of music to promote emotional healing and community engagement.
- **Outdoor Activities:** Including walking football, cycling, and striding to encourage physical activity in a supportive environment.
- **Partnerships:** Collaborating with clinicians and community stakeholders to integrate our services into broader care pathways.

REPORT OF THE TRUSTEES OF CANCER UNITED FOR THE YEAR ENDED 31 JANUARY 2025

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- **Staff Training and Innovation:** Investing in our team to ensure the highest quality of service delivery and programme development.
 - **Advocacy and Research:** We continually advocate for cancer patients' needs and striving to improve cancer care and support through our own research and collaboration with our clinical and healthcare partners.
 - **Continuous Improvement:** We constantly evaluate and assess the effectiveness of our programmes through observation and feedback and implement improvements as needed
 - **Utilising Technology:** We use film, media and digital platforms to assist in our services and the promotion of them
 - **Diversifying Income Streams:** Funding raising, grant funding and donations from supporters are all part of our plans for diversification of income streams

Through these strategies, we aim to fulfil our mission of empowering cancer patients to improve their physical and emotional well-being, fostering a positive impact on their overall quality of life during and after cancer treatment.

Achievements and Performance

This year has been marked by significant milestones and recognitions:

- **Cancer United Centre of Excellence:** In April 2024 we were informed that a local landowner was to gift the charity nearly three quarters of an acre of land on which we could build a new centre. Outline Planning Consent was submitted in August 2024 but did not get to planning committee by the end of the financial year. There is excitement and a focus on raising the money to build as soon as possible after outline permission has been granted
- **Recognition of Our Founder:** In the 2023 New Year Honours List, our founder, Jan Sheward, was awarded the British Empire Medal (BEM) for her services to people with cancer in West Sussex. The investiture ceremony took place on 17 June 2024, attended by many of our dedicated staff, trustees, volunteers, and stakeholders — a moment of immense pride and celebration for all involved in the Cancer United family.
- **CUFITTER Expansion:** Our CU Fitter programme continued to grow, now serving over 400 members and offering approximately 6,000 sessions annually. The addition of two minibuses improved accessibility for those with mobility challenges, and our mobile pop-up gym extended our reach to isolated communities, always working with our clinical partners to ensure that our cancer specific sessions compliment the overall care of cancer patients.
- **CU On the Ward:** This pioneering service continued to support inpatients undergoing haematological cancer treatment. Delivered via iPads, it enables patients to maintain movement, mental health, and motivation during long periods of hospitalisation.
- **CIMSPA-Endorsed CUFITTER Training Course:** Our CIMSPA-endorsed training course for personal trainers continued to flourish, equipping a new cohort of fitness professionals with the specialist knowledge required to become CUFITTER instructors. This programme not only strengthens our internal capacity but is also building a national community of cancer-aware fitness professionals committed to making movement a core part of cancer recovery.
- **OUTSINGCANCER Choir:** Our choir has grown to 50 members and continued to perform with heart and purpose at a variety of local and private events, proving once again that music is a powerful tool for healing and unity. In conjunction with national organization Making Music we took part in music workshop and celebrated World Music Day with a special singing taster on 21st June 2024
- **Fundraising and Community Events:** Our two OUTRUNCANCER events grew in size and energy, doubling the number of runners while various corporate fundraisers and local donations helped us strengthen our financial base and public visibility.
- **Creative Writing Programme:** A new creative writing initiative is being planned with TV producer and trustee Kate Hall, to empower patients to tell their stories and process their experiences through narrative expression.
- **Peer Support:** Regular facilitated support groups and one-to-one sessions, creating a sense of community and emotional support for those affected by cancer
- **Community Engagement:** We actively engage with the local community through fund raising events,

REPORT OF THE TRUSTEES OF CANCER UNITED FOR THE YEAR ENDED 31 JANUARY 2025

networking and other charities to raise awareness of cancer and our services

Financial review

The charity held total reserves of £71,118 (2024: £91,612), of which £8,493 (2024: £15,939) were held as fixed assets and £NIL (2024: £NIL) were held as Restricted funds. As a result, the charity held free reserves of £62,625 (2024: £75,673). Total unrestricted reserves held at the year end were £71,118 (2024: £91,612).

While the loss of £20,494 this year is once more very disappointing compared to 2024 accounts profit of £11,997, the results do not reflect the strides and commitment from the staff or the members of the charity. It can be seen the loss is mainly due to unsuccessful grant funding applications. Funding Awards in 2024 were £60,250 compared to 2025 which were £27,400, while support through donations dramatically improved by £19,188 with practically no difference in expenditure.

The Trustees continue to monitor reserves against future risks and operational needs.

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Board of Trustees are responsible for approving the finance strategy, risk management and reserves policies. Free reserves are that part of the charity's unrestricted funds that are freely available to spend on any of the charity's purposes. Cancer United maintains free unrestricted reserves:

- Continuity of service during periods of income fluctuation.
- Ability to seize new opportunities aligned with our mission.
- Cover for unexpected costs.

The Board of Trustees will review the above criteria with reference to Cancer United's strategy and Annual Plan and determine the target level of free reserves to meet these.

The Board of Trustees will at times agree to designate funds from free reserves for significant project costs or replacement of major assets.

Restricted funds are monies set aside for a particular purpose as a result of designated giving. They are permanently restricted to that purpose and cannot be used for day to day expenses or the running costs of the charity.

Structure, governance and management

Cancer United is a charitable company limited by guarantee. The Board of Trustees oversees governance, compliance, strategic direction, and risk. Trustees bring diverse experience across health, business, finance, and community engagement. A full induction is provided to new Trustees.

During the year, E. Hollings resigned from the Board. We thank her for her service and contributions.

Day-to-day operations are led by the CEO and a small team of committed staff and volunteers. We acknowledge the tireless dedication of our instructors, administrators, choir leaders, and community partners.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

REPORT OF THE TRUSTEES OF CANCER UNITED FOR THE YEAR ENDED 31 JANUARY 2025

Future Plans

Our ambitions for the year ahead are driven by the same values that have shaped Cancer United from the start: innovation, inclusion, and impact.

Key developments on our horizon include:

- Expanding CU On the Ward to additional NHS Trusts and into other inpatient departments such as oncology and palliative care.
- Increasing access to CU Fitter through more venues, online classes, and transport support.
- Diversifying our training programme: Building on the success of the CIMSPA-endorsed CUFITTER qualification, we plan to expand the training course into modular content. This will enable personal trainers, carers, allied health professionals, and even family members to better understand how to support individuals living with and beyond cancer.
- Introducing a pilot support group specifically for young mothers diagnosed with cancer, following the inspiring journey of several recent CU members.
- Launching new outreach campaigns to target underserved communities who are disproportionately affected by late-stage cancer diagnoses. Increasing revenue through social enterprise activity, grant applications, and online product development (e.g., downloadable fitness and nutrition plans for cancer survivors).

Statement of Trustees' responsibilities

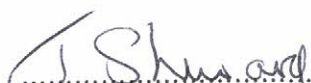
The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles of the Charities SORP (FRS 102);
3. make judgments and accounting estimates that are reasonable and prudent;
4. state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 21/09/25 and signed on their behalf by:



J Sheward
Trustee

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF CANCER UNITED FOR THE YEAR ENDED 31 JANUARY 2025

Independent examiner's report to the trustees of Cancer United ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts to be reached.



Sarah Alexander FCA FCCA
Lewis Brownlee (Chichester) Limited
Chartered Accountants
Appledram Barns
Birdham Road
Chichester
West Sussex
PO20 7EQ
Date: 26 September 2025

Cancer United

STATEMENT OF FINANCIAL ACTIVITIES

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)
For the year ended 31 January 2025

	Note	Unrestricted funds	Restricted funds	Total 2025	Total 2024
		£	£	£	£
Income and endowments from:					
Donation and legacies	2	75,945	-	75,945	93,669
Charitable activities	3	60,868	335	61,203	62,372
Other trading activities	4	27,357	-	27,357	23,649
Investment income		550	-	550	432
Other income		1,244	-	1,244	497
Total		165,964	335	166,299	180,619
Expenditure on					
Raising funds	5	44,075	-	44,075	37,328
Charitable activities	6	141,853	865	142,718	131,294
Total		185,928	865	186,793	168,662
Net income/(expenditure)		(19,964)	(530)	(20,494)	11,997
Transfers between funds		(530)	530	-	-
Net movement in funds	16	(20,494)	-	(20,494)	11,997
Funds brought forward		91,612	-	91,612	79,615
Funds carried forward		71,118	-	71,118	91,612

The notes on pages 11 to 18 form an integral part of these financial statements.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006. All of the income and expenditure relates to continuing activities during the above two periods.

Cancer United

BALANCE SHEET

(Registration number: 08347720)

As at 31 January 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	11	8,492	15,938
Other unlisted investment	12	<u>1</u>	<u>1</u>
		<u>8,493</u>	<u>15,939</u>
Current assets			
Debtors	13	4,741	5,146
Cash at bank and in hand		<u>62,065</u>	<u>73,975</u>
		66,806	79,121
Current Liabilities			
Creditors: amounts falling due within one year	14	(4,181)	(3,448)
Net current assets		<u>62,625</u>	<u>75,673</u>
Total assets less current liabilities		71,118	91,612
Net assets		<u>71,118</u>	<u>91,612</u>
Funds of the Charity:	16		
Unrestricted funds:		71,118	91,612
Restricted funds		<u>-</u>	<u>-</u>
Total funds		<u>71,118</u>	<u>91,612</u>

For the financial year ending 31 January 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The Trustees have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The Trustees acknowledge their responsibilities for complying with the requirement of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime within Part 16 of the Companies Act 2006.

The accounts were approved and authorised for by the Board of Trustees on and signed on their behalf by



J SHEWARD
Trustee

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 January 2025

NOTE 1 – ACCOUNTING POLICIES

CHARITY STATUS

Cancer United is a private charitable company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation. Further details of its company and charity registration are given on page 3.

BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with applicable law 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) (second edition, effective 1 January 2019) - (Charities SORP (FRS 102)), and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements are presented in sterling and figures are rounded to the nearest £.

The charity 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).

GOING CONCERN

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

EXEMPTION FROM PREPARING A CASH FLOW STATEMENT

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

INCOME AND ENOWMENTS

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

DONATIONS AND LEGACIES

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

GRANTS RECEIVABLE

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

EXPENDITURE

All expenditure is recognised once there is legal or constructive obligation to that expenditure, it is probably settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the proportion of the asset's use. Other support costs are allocated based on the spread of staff costs.

RAISING FUNDS

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 January 2025

CHARITABLE ACTIVITIES

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

SUPPORT COSTS

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

GOVERNANCE COSTS

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

TAXATION

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

FIXED ASSETS AND DEPRECIATION

Assets costing £100 or more are initially recognised at costs where they are purchased or a fair value at the time of transfer in respect of assets where they are donated. The fair value of such assets is treated as a deemed cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows: -

- | | |
|---------------------------------|-----------------|
| A) Improvements to property | - over 10 years |
| B) Motor Vehicles | - over 5 years |
| C) Computer and other equipment | - over 2 years |
| D) Plant and machinery | - over 4 years |

TRADE DEBTORS

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash on hand and call deposits, and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

FUNDS

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

Unrestricted funds are donations and other income received or generated and are expendable at the discretion of the Trustees in furtherance of the charity's objectives. Designated funds are unrestricted funds earmarked by the Trustees.

FINANCIAL INSTRUMENTS

Classification

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exemption of bank loans which are subsequently measured at amortised cost using the effective interest method.

Cancer United

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 January 2025

BORROWINGS

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>				
Donations from individuals	43,757	-	43,757	24,570
<i>Grants, including capital grants</i>				
Grants from other charities	27,400	-	27,400	60,250
<i>Regular giving and capital donations</i>	4,788	-	4,788	8,849
	75,945	-	75,945	93,669

Of the Donation and Legacy income from 2024, £10,000 was attributable to Restricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
CU Fitter	24,251	-	24,251	27,246
Outsing Cancer	21,092	-	21,092	22,297
Outkick Cancer	2,440	-	2,440	3,230
Outcycle Cancer	385	-	385	410
Outrun Cancer	11,440	-	11,440	6,692
CU Online	1,260	-	1,260	2,304
CU on the Ward	-	335	335	192
	60,868	335	61,203	62,372

Of the 2024 Charitable activities income, £192 was in relation to restricted funds.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 January 2025

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds £	Total 2025 £	Total 2024 £
Trading income;			
Shop income from sale of donated goods and services	6,173	6,173	5,365
Sales of Goods and services	3,077	3,077	896
Local fundraising and street collection income	18,107	18,107	17,388
	<u>27,357</u>	<u>27,357</u>	<u>23,649</u>

All other trading activities income from 2024 was attributable to Unrestricted funds.

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
a) Costs of generating donations and legacies				
Donations	3,002	-	3,002	2,774
	<u>3,002</u>	<u>-</u>	<u>3,002</u>	<u>2,774</u>
	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
b) Costs of trading activities				
Depreciation, amortisation and other similar costs	10,468	-	10,468	9,392
Other direct costs of activities for generating funds	30,605	-	30,605	25,162
	<u>41,073</u>	<u>-</u>	<u>41,073</u>	<u>34,554</u>
Total Expenditure on Raising Funds	<u>44,075</u>	<u>-</u>	<u>44,075</u>	<u>37,328</u>

All expenditure on raising funds in 2024 was attributable to Unrestricted funds

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Events	17,228	-	17,228	17,592
Direct Charitable Activities	73,460	865	74,325	65,763
Allocated support costs	42,030	-	42,030	38,680
Governance costs (note 7)	9,135	-	9,135	9,259
	<u>141,853</u>	<u>865</u>	<u>142,718</u>	<u>131,294</u>

Of the Charitable Activity expenditure in 2024, £11,224 was attributable to restricted funds.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 January 2025

7. ANALYSIS OF GOVERNANCE COSTS

Governance costs

	Unrestricted funds £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	1,680	1,680	1,590
Other fees paid to examiners			-
Accountancy fees	7,455	7,455	7,348
Legal fees	-	-	321
	<u>9,135</u>	<u>9,135</u>	<u>9,259</u>

All governance cost expenditure in 2024 was in relation to unrestricted funds.

8. NET OUTGOING RESOURCES

Net outgoing resources for the year include:

	Total 2025 £	Total 2024 £
Depreciation of fixed assets	<u>10,468</u>	<u>9,392</u>

9. STAFF COSTS

	2025 £	2024 £
Wages and salaries	92,061	83,502
Pension contributions	1,528	1,417
Social security costs	<u>6,376</u>	<u>5,800</u>
	<u>99,965</u>	<u>90,719</u>

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2025 No.	2024 No.
Project and Fitness Staff	2	2
Finance and Administrative staff	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

No employees received remuneration of more than £60,000 during the year (2024: none).

Key management personnel are considered to be the Creative Content Director, Training Director and the Musical Director. The total remuneration paid to Key Management Personnel was £65,045 (2024: £63,871)

10. TAXATION

The charity is a recognised Charity and is therefore exempt from Corporation Tax.

Cancer United

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 January 2025

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Furniture and equipment £	Motor Vehicles £	Total £
Cost or Valuation				
At 1 February 2024	54,887	18,254	94,906	168,047
Additions	-	3,022	-	3,022
Disposals	-	-	-	-
At 31 January 2025	<u>54,887</u>	<u>21,276</u>	<u>94,906</u>	<u>171,069</u>
Depreciation				
At 1 February 2024	46,489	13,975	91,645	152,109
Charge for the year	4,649	2,831	2,988	10,468
Depreciation on disposals	-	-	-	-
At 31 January 2025	<u>51,138</u>	<u>16,806</u>	<u>94,633</u>	<u>162,577</u>
Net book value				
At 31 January 2025	<u>3,749</u>	<u>4,470</u>	<u>273</u>	<u>8,492</u>
At 1 February 2024	<u>8,398</u>	<u>4,280</u>	<u>3,261</u>	<u>15,938</u>

12. UNLISTED INVESTMENT

The unlisted investment of £1 represents the charity's interest in the share capital of its wholly-owned subsidiary undertaking, Uniting Teams Limited. The subsidiary is registered in England and Wales and has been dormant since incorporation.

13. DEBTORS AND PREPAYMENTS

	2025 £	2024 £
Trade debtors	20	-
Prepayments	72	65
Other debtors	<u>4,649</u>	<u>5,081</u>
	<u>4,741</u>	<u>5,146</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	-	-
Other creditors	952	366
Social security costs	1,549	1,492
Accruals	<u>1,680</u>	<u>1,590</u>
	<u>4,181</u>	<u>3,448</u>

Cancer United

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 January 2025

15. PENSION AND OTHER SCHEMES

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,528 (2024: £1,417). The amount outstanding in relation to the pension scheme at the balance sheet date is £309 (2024: £285).

16. FUNDS

	Balance at 01 February 2024 £	Income and gains £	Expenditure/ Losses £	Transfers between funds £	Balance at 31 January 2025 £
Unrestricted funds:					
General Fund	91,612	165,964	(185,928)	(530)	71,118
Restricted funds					
CU On the Ward	-	335	(865)	530	-
Will Charitable Trust	-	-	-	-	-
Total restricted funds	-	335	(865)	530	-
	91,612	166,299	(186,793)	-	71,118

	Balance at 01 February 2023 £	Income and gains £	Expenditure/ Losses £	Transfers between funds £	Balance at 31 January 2024 £
Unrestricted funds:					
General Fund	78,833	170,427	(157,398)	(250)	91,612
Restricted funds					
CU On the Ward	782	192	(1,224)	250	-
Will Charitable Trust	-	10,000	(10,000)	-	-
Total restricted funds	782	10,192	(11,224)	250	-
	79,615	180,619	(168,622)	-	91,612

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 January 2025

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total 2025 £
Fixed assets	8,493	-	8,493
Current assets	66,805	-	66,805
Current liabilities	(4,181)	-	(4,181)
	<u>71,118</u>	<u>-</u>	<u>71,118</u>

	Unrestricted funds £	Restricted funds £	Total 2024 £
Fixed assets	15,939	-	15,939
Current assets	79,121	-	79,121
Current liabilities	(3,448)	-	(3,448)
	<u>91,612</u>	<u>-</u>	<u>91,612</u>

18. RELATED PARTIES

During the year the charity made the following related party transactions:

J Sheward

No travel expenses were reimbursed (2024: £20 fundraising expenses). At the balance sheet date the amount due to/from J Sheward was £nil (2024: £nil).

E Sheward

Loan repayments £1,158 (2024: £1,545). At the balance sheet date the amount due to E Sheward was £643 (2024: £1,801)

Accounts

Charity Registration No. 1155747
Company Registration No. 08347720

CANCER UNITED
(a company limited by guarantee)
REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 January 2024

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 January 2024

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LEGAL AND ADMINISTRATIVE DETAILS

Trustees:	J Sheward K J Hall E Sheward S S Mitra H L Fisher D S Lovell G Hermann E Hollings (resigned 25 th August 2024) S Murphy M Beckett
Company registration number:	08347720 The charity is incorporated in England and Wales
Charity registration number:	1155747
Registered office:	Millfield House Station Road Angmering West Sussex BN16 4HY
Independent Examiner:	Lucy Hammond BSc FCA Kreston Reeves LLP 9 Donnington Park 85 Birdham Road Chichester West Sussex PO20 7AJ

CANCER UNITED - REPORT OF THE TRUSTEES

For the year ended 31 January 2024

The Trustees present their annual report together with the financial statements of the Charity for the year 1 February 2023 to 31 January 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

a. Policies and objectives

The Charity's objects (the Objects) are:

1. The relief of sickness and the preservation of health among people who have been affected by cancer from diagnosis onwards through non-medical interventions
2. To assist persons suffering from cancer, or those in need of help and support as a result of such illness, by the provision of facilities for pre-habilitation and rehabilitation through cancer specific exercise, recreation, music and singing
3. To promote the physical and mental health and well being of sufferers of cancer through the provision of a support groups, education and practical advice to them, their families and friends.
4. To relieve the mental and physical sickness of persons affected by cancer by the provision of social interaction and peer to peer support for them, their families and friends.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives:

1. Tailored Programmes: We develop cancer-specific exercise programs and support services, addressing the unique needs of each participant based on their cancer type and treatment stage.
2. Partnering with Clinical Stakeholders: We collaborate closely with clinical stakeholders and medical professionals to ensure seamless referral processes and evidence-based exercise interventions.
3. Building a Supportive Community: We create a welcoming and compassionate environment where cancer patients can connect with peers, fostering a sense of camaraderie and emotional support.
4. Ongoing Assessment and Monitoring: We continuously assess participants' progress and adjust our programmes accordingly, ensuring optimal results and individualised attention.
5. Fundraising and Diversifying Income Streams: We actively seek grants, donations, and other funding sources to sustain our operations, expand services, and enhance our impact.
6. Awareness and Outreach: We raise awareness about our services through community events, partnerships, and targeted marketing, ensuring that cancer patients are aware of the support available.
7. Utilising Technology: We utilise digital platforms to offer online support for those unable to attend face-to-face sessions, expanding our reach and accessibility.
8. Staff Training and Development: Our team of cancer-trained exercise specialists receives continuous training, ensuring they stay updated with the latest research and best practices.
9. Advocacy and Research: We advocate for cancer patients' needs, striving to improve cancer care and support through research and collaboration with healthcare institutions.
10. Continuous Improvement: We regularly evaluate our programs' effectiveness, seeking feedback from participants and stakeholders, and implementing improvements as needed.

Through these strategies, we aim to fulfil our mission of empowering cancer patients to improve their physical and emotional well-being, fostering a positive impact on their overall quality of life during and after cancer treatment.

Activities undertaken to achieve objectives

To achieve our objectives, we undertake a variety of activities, including:

1. Cancer-Specific Exercise Classes: We offer tailored exercise classes designed to address the unique needs of cancer patients, providing them with opportunities to improve strength, flexibility, and overall fitness.

CANCER UNITED - REPORT OF THE TRUSTEES

For the year ended 31 January 2024

2. Peer Support Programs: We facilitate support groups and one-on-one peer support sessions to create a sense of community and emotional support for individuals affected by cancer.
3. Music and Singing Workshops: We organise music and singing sessions to uplift spirits, reduce stress, and promote mental well-being among our participants.
4. Outdoor Activities and Events: We arrange outdoor activities and social events to encourage physical activity, foster social connections, and provide moments of joy for cancer patients.
5. Clinical Collaboration: We work closely with healthcare professionals to ensure our programmes align with medical treatment plans and complement the overall care of cancer patients.
6. Individualised Consultations: Our lead instructor conducts personalised consultations to understand each participant's needs and provide targeted exercise advice and support.
7. Virtual Resources: We offer online resources, including exercise videos and virtual sessions, to reach and support patients who cannot attend in-person due to various reasons.
8. Fundraising Initiatives: We organize fundraising events and campaigns to secure financial resources that enable us to sustain and expand our services.
9. Community Engagement: We actively engage with local communities through networking, awareness campaigns, and partnerships to raise awareness about cancer and our support services.
10. Programme Evaluation and Improvement: We regularly evaluate the impact of our activities, gather feedback from participants, and make continuous improvements to enhance our offerings.

Through these activities, we aim to provide a comprehensive and empowering support system for cancer patients, enabling them to navigate their cancer journey with resilience, improved physical well-being, and a positive mindset.

Main activities undertaken to further the Charity's purposes for the public benefit

Cancer United, founded in 2012, is a unique cancer support charity serving the local community with an integrated support service for those impacted by cancer. Our primary focus is on providing "help at a critical moment" to aid individuals in rebuilding their lives following a cancer diagnosis. We cater to a diverse range of cancer patients, including those in deprived areas of West Sussex.

Our daily activities encompass a wide range of services, including cancer-specific exercise, sports, physical activities, and music and singing sessions, all fostering social recreation. Our specialised 'CU Fitter' gym, the first of its kind in the UK, offers a safe space for cancer patients to engage in individual or group exercises. We cater to patients at all stages of cancer, including those with terminal illnesses, empowering them to stay active and enhance their well-being.

Additionally, we offer various outdoor activities such as cycling, walking football, Nordic Walking, and striding, providing alternative ways for patients to stay physically active and engaged.

Our unique choir, OUTSINGCANCER, brings together 45 members who rehearse regularly and perform publicly, bringing joy to the local community and instilling confidence in our choir members.

Currently, we have 480 CUFITTER service users, and our aim is to continue expanding our reach and support to provide a holistic and impactful service to individuals and families affected by cancer in our community.

Achievements and performance

a. Main achievements of the Charity

Cancer United has achieved several significant milestones since its inception in 2012.

- 1 The most significant achievement for the year was that we launched CU ON THE WARD which had been in our sights for the past seven years. We had never had the resources available to launch CU ON THE WARD until last year when everything changed. CU ON THE WARD is a cancer specific exercise programme for inpatients – specifically for haematology in-patients who access it via Youtube links made available to them via Ipads

CANCER UNITED - REPORT OF THE TRUSTEES

For the year ended 31 January 2024

- 2 Integrated Support Service: Cancer United offers an integrated support service for individuals and families affected by cancer. This service combines physical activities, peer support, social interaction, and music, catering to the holistic needs of cancer patients.
- 3 Specialised Cancer Exercise Facility: The 'CU Fitter' gym, established in 2015, is the first of its kind in the UK, providing a dedicated and safe space for cancer patients to engage in tailored exercise programs. The gym has become a vital resource for cancer patients, promoting physical well-being and empowerment.
- 4 Outreach to Diverse Communities: Cancer United serves a diverse community, including those in areas classified as deprived. The charity's outreach efforts aim to address health inequalities and provide equal access to support services for all cancer patients, irrespective of their background.
- 5 Choir Empowerment: The OUTSINGCANCER choir, formed in 2019, has given members the opportunity to embrace the joy of music and singing, helping rebuild their confidence and emotional well-being.
- 6 Positive Impact: Cancer United's support has had a positive impact on the lives of its members, improving physical health, emotional well-being, and overall quality of life for cancer patients. The charity's integrated approach has proven effective in addressing the complex needs of cancer patients.
- 7 Steady Growth: The charity's membership has grown steadily, with 450 members on its database, and its outreach and impact continue to expand.
8. Pioneering Initiatives: Cancer United's pioneering initiatives, such as cancer-specific exercise for patients at all stages of cancer, have garnered recognition and appreciation from the local community and healthcare providers.

Overall, Cancer United's dedication to providing comprehensive and tailored support services for cancer patients has positioned it as a leading cancer support charity, making a meaningful difference in the lives of those facing the challenges of cancer.

Financial review

The charity held total reserves of £91,612 (2023: £79,615), of which £15,939 (2023: £22,466) were held as fixed assets and £NIL (2023: £782) were held as Restricted funds. As a result, the charity held free reserves of £75,673 (2023: £56,367). Total unrestricted reserves held at the year end were £91,612 (2023: £78,833).

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Board of Trustees are responsible for approving the finance strategy, risk management and reserves policies. Free reserves are that part of the charity's unrestricted funds that are freely available to spend on any of the charity's purposes. Cancer United maintains free unrestricted reserves:

- to provide a level of working capital that protects the continuity of our core work
- to provide a level of funding for unexpected opportunities
- to provide cover for risks such as unforeseen expenditure or unanticipated loss of income.

The Board of Trustees will review the above criteria with reference to Cancer United's strategy and Annual Plan and determine the target level of free reserves to meet these.

The Board of Trustees will at times agree to designate funds from free reserves for significant project costs or replacement of major assets.

Restricted funds are monies set aside for a particular purpose as a result of designated giving. They are permanently restricted to that purpose and cannot be used for day to day expenses or the running costs of the charity

CANCER UNITED - REPORT OF THE TRUSTEES

For the year ended 31 January 2024

Structure, governance and management

The charity is controlled by its governing document which was updated by special resolution in November 2023, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

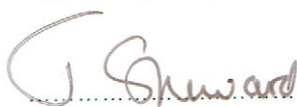
The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles of the Charities SORP (FRS 102);
3. make judgments and accounting estimates that are reasonable and prudent;
4. state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 18/10/24 and signed on their behalf by:


J Sheward
Trustee

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF CANCER UNITED

Independent examiner's report to the Trustees of Cancer United ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 January 2024.

Responsibilities and basis of report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company 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 company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

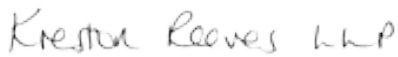
Independent examiner's statement

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:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts to be reached.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed: 
Lucy Hammond BSc FCA
Kreston Reeves LLP, Chartered Accountants
9 Donnington Park 85 Birdham Road Chichester PO20 7AJ

Dated: 22 October 2024

Cancer United

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account) For the year ended 31 January 2024

	Note	Unrestricted funds	Restricted funds	Total 2024	Total 2023
		£	£	£	£
Income and endowments from:					
Donation and legacies	2	83,669	10,000	93,669	71,680
Charitable activities	3	62,180	192	62,372	59,682
Other trading activities	4	23,649	-	23,649	31,512
Investment income		432	-	432	5
Other income		497	-	497	218
Total		170,427	10,192	180,619	163,097
Expenditure on					
Raising funds	5	37,328	-	37,328	65,298
Charitable activities	6	130,070	11,224	131,294	124,167
Total		157,398	11,224	168,662	189,465
Net expenditure		13,029	(1,032)	11,997	(26,368)
Transfers between funds		(250)	250	-	-
Net movement in funds	16	12,779	(782)	11,997	(26,368)
Funds brought forward		78,833	782	79,615	105,983
Funds carried forward		91,612	-	91,612	79,615

The notes on pages 11 to 18 form an integral part of these financial statements.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006. All of the income and expenditure relates to continuing activities during the above two periods.

Cancer United

BALANCE SHEET

(Registration number: 08347720)

As at 31 January 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	11	15,938	22,465
Other unlisted investment	12	<u>1</u>	<u>1</u>
		<u>15,939</u>	<u>22,466</u>
Current assets			
Debtors	13	5,146	7,957
Cash at bank and in hand		<u>73,975</u>	<u>56,008</u>
		79,121	63,965
Current Liabilities			
Creditors: amounts falling due within one year	14	(3,448)	(6,816)
Net current assets		<u>75,673</u>	<u>57,149</u>
Total assets less current liabilities		91,612	79,615
Net assets		<u>91,612</u>	<u>79,615</u>
Funds of the Charity:	16		
Unrestricted funds:		91,612	78,833
Restricted funds		<u>-</u>	<u>782</u>
Total funds		<u>91,612</u>	<u>79,615</u>

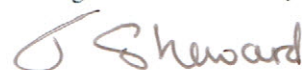
For the financial year ending 31 January 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The Trustees have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The Trustees acknowledge their responsibilities for complying with the requirement of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime within Part 16 of the Companies Act 2006.

The accounts were approved and authorised for by the Board of Trustees on
and signed on their behalf by



J SHEWARD
Trustee

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 January 2024

NOTE 1 – ACCOUNTING POLICIES

CHARITY STATUS

Cancer United is a private charitable company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation. Further details of its company and charity registration are given on page 3.

BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with applicable law 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) (second edition, effective 1 January 2019) - (Charities SORP (FRS 102)), and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements are presented in sterling and figures are rounded to the nearest £.

The charity 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).

GOING CONCERN

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

EXEMPTION FROM PREPARING A CASH FLOW STATEMENT

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

INCOME AND ENOWMENTS

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

DONATIONS AND LEGACIES

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

GRANTS RECEIVABLE

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

EXPENDITURE

All expenditure is recognised once there is legal or constructive obligation to that expenditure, it is probably settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the proportion of the asset's use. Other support costs are allocated based on the spread of staff costs.

RAISING FUNDS

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 January 2024

CHARITABLE ACTIVITIES

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

SUPPORT COSTS

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

GOVERNANCE COSTS

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

TAXATION

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

FIXED ASSETS AND DEPRECIATION

Assets costing £100 or more are initially recognised at cost where they are purchased or a fair value at the time of transfer in respect of assets where they are donated. The fair value of such assets is treated as a deemed cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows: -

- | | |
|---------------------------------|-----------------|
| A) Improvements to property | - over 10 years |
| B) Motor Vehicles | - over 5 years |
| C) Computer and other equipment | - over 2 years |

TRADE DEBTORS

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash on hand and call deposits, and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

FUNDS

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

Unrestricted funds are donations and other income received or generated and are expendable at the discretion of the Trustees in furtherance of the charity's objectives. Designated funds are unrestricted funds earmarked by the Trustees.

FINANCIAL INSTRUMENTS

Classification

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exemption of bank loans which are subsequently measured at amortised cost using the effective interest method.

Cancer United

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 January 2024

BORROWINGS

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>				
Donations from individuals	24,570	-	24,570	36,647
<i>Grants, including capital grants</i>				
Grants from other charities	50,250	10,000	60,250	22,373
<i>Regular giving and capital donations</i>	8,849	-	8,849	12,660
	83,669	10,000	93,669	71,680

All Donation and Legacy income from 2023 was attributable to Unrestricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
CU Fitter	27,246	-	27,246	22,342
Outsing Cancer	22,297	-	22,297	25,179
Outkick Cancer	3,230	-	3,230	1,490
Outcycle Cancer	410	-	410	525
Outrun Cancer	6,692	-	6,692	5,188
CU Online	2,304	-	2,304	4,345
CU on the Ward	-	192	192	613
	62,180	192	62,372	59,682

Of the 2023 Charitable activities income, £613 was in relation to restricted funds.

Cancer United

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 January 2024

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds £	Total 2024 £	Total 2023 £
Trading income;			
Shop income from sale of donated goods and services	5,365	5,365	6,231
Sales of Goods and services	896	896	409
Local fundraising and street collection income	17,388	17,388	24,871
	<u>23,649</u>	<u>23,649</u>	<u>31,512</u>

All other trading activities income from 2023 was attributable to Unrestricted funds.

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
a) Costs of generating donations and legacies				
Donations	2,774	-	2,774	6,270
	<u>2,774</u>	<u>-</u>	<u>2,774</u>	<u>6,270</u>
	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
b) Costs of trading activities	9,392	-	9,392	-
Depreciation, amortisation and other similar costs				8,221
Other direct costs of activities for generating funds	25,162	-	25,162	50,807
	<u>34,553</u>	<u>-</u>	<u>34,553</u>	<u>59,029</u>
Total Expenditure on Raising Funds	<u>37,328</u>	<u>-</u>	<u>37,328</u>	<u>65,298</u>

All expenditure on raising funds in 2023 was attributable to Unrestricted funds

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Events	17,592	-	17,592	14,445
Direct Charitable Activities	54,539	11,224	65,763	67,319
Allocated support costs	38,680	-	38,680	32,917
Governance costs (note 7)	9,259	-	9,259	9,486
	<u>120,070</u>	<u>11,224</u>	<u>131,294</u>	<u>124,167</u>

Of the Charitable Activity expenditure in 2023, £1,667 was attributable to restricted funds.

Cancer United

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 January 2024

7. ANALYSIS OF GOVERNANCE COSTS

Governance costs

	Unrestricted funds £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	1,590	1,590	1,512
Other fees paid to examiners	-	-	1,316
Accountancy fees	7,348	7,348	5,438
Legal fees	321	321	1,220
	<u>9,259</u>	<u>9,259</u>	<u>9,486</u>

All governance cost expenditure in 2023 was in relation to unrestricted funds.

8. NET OUTGOING RESOURCES

Net outgoing resources for the year include:

	Total 2024 £	Total 2023 £
Depreciation of fixed assets	<u>9,392</u>	<u>8,221</u>

9. STAFF COSTS

	2024 £	2023 £
Wages and salaries	83,502	110,070
Pension contributions	1,417	2,246
Social security costs	<u>5,800</u>	<u>4,764</u>
	<u>90,719</u>	<u>117,080</u>

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2024 No.	2023 No.
Project and Fitness Staff	2	2
Finance and Administrative staff	<u>1</u>	<u>2</u>
	<u>3</u>	<u>4</u>

No employees received remuneration of more than £60,000 during the year (2023: none).

Key management personnel are considered to be the Creative Content Director, Training Director and the Musical Director. The total remuneration paid to Key Management Personnel was £63,871 (2023: £99,302).

10. TAXATION

The charity is a recognised Charity and is therefore exempt from Corporation Tax.

Cancer United

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 January 2024

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Furniture and equipment £	Motor Vehicles £	Total £
Cost or Valuation				
At 1 January 2023	54,887	15,985	94,906	165,778
Additions	-	3,368	-	3,368
Disposals	-	(1,099)	-	(1,099)
At 31 January 2024	<u>54,887</u>	<u>18,254</u>	<u>94,906</u>	<u>168,047</u>
Depreciation				
At 1 January 2023	42,263	12,393	88,657	143,313
Charge for the year	4,226	2,178	2,988	9,392
Depreciation on disposals	-	(596)	-	(596)
At 31 January 2024	<u>46,489</u>	<u>13,975</u>	<u>91,645</u>	<u>152,109</u>
Net book value				
At 31 January 2024	<u>8,398</u>	<u>4,278</u>	<u>3,261</u>	<u>15,938</u>
At 31 December 2023	<u>12,624</u>	<u>3,592</u>	<u>6,249</u>	<u>22,465</u>

12. UNLISTED INVESTMENT

The unlisted investment of £1 represents the charity's interest in the share capital of its wholly-owned subsidiary undertaking, Uniting Teams Limited. The subsidiary is registered in England and Wales and has been dormant since incorporation.

13. DEBTORS AND PREPAYMENTS

	2024 £	2023 £
Trade debtors	-	650
Prepayments	65	86
Other debtors	<u>5,077</u>	<u>7,221</u>
	<u>5,142</u>	<u>7,957</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	-	2,200
Other creditors	366	1,896
Social security costs	1,492	1,220
Accruals	<u>1,590</u>	<u>1,500</u>
	<u>3,448</u>	<u>6,816</u>

Cancer United

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 January 2024

15. PENSION AND OTHER SCHEMES

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,417 (2023: £2,246). The amount outstanding in relation to the pension scheme at the balance sheet date is £285 (2023: £270).

16. FUNDS

	Balance at 01 February 2023 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 January 2024 £
Unrestricted funds:					
General Fund	78,833	170,427	(157,398)	(250)	91,612
Restricted funds					
CU On the Ward	782	192	(1,224)	250	-
Will Charitable Trust	-	10,000	(10,000)	-	-
Total restricted funds	782	10,192	(11,224)	250	-
	79,615	180,619	(168,622)	-	91,612

	Balance at 01 February 2022 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 January 2023 £
Unrestricted funds:					
General Fund	104,146	162,485	(187,798)	-	78,833
Restricted funds					
CU On the Ward	1,837	613	(1,667)	-	782
Total restricted funds	1,837	613	(1,667)	-	782
	105,983	163,097	(189,465)	-	79,615

Cancer United

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 January 2024

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total 2024 £
Fixed assets	15,939	-	15,939
Current assets	79,121	-	79,121
Current liabilities	(3,448)	-	(3,448)
	<u>91,612</u>	<u>-</u>	<u>91,612</u>

	Unrestricted funds £	Restricted funds £	Total 2023 £
Fixed assets	22,466	-	22,466
Current assets	57,993	782	58,775
Current liabilities	(5,190)	-	(5,190)
Creditors over 1 year	(1,626)	-	(1,626)
	<u>78,833</u>	<u>782</u>	<u>79,615</u>

18. RELATED PARTIES

During the year the charity made the following related party transactions:

J Sheward

£20 travel expenses reimbursed (2023: £61 fundraising expenses). At the balance sheet date the amount due to/from J Sheward was £nil (2023: £nil).

E Sheward

Loan repayments £1,545 (2023: £1,545). At the balance sheet date the amount due to E Sheward was £82 (2023: £1,626).

Accounts

Charity Registration No. 1155747
Company Registration No. 08347720

CANCER UNITED
(a company limited by guarantee)
UNAUDITED REPORT AND FINANCIAL STATEMENTS

For the year ended 31 January 2023

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 January 2023

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Independent Examiners' report	8
Statement of financial activities	9
Balance Sheet	10
Notes to the financial statements	11 to 18

LEGAL AND ADMINISTRATIVE DETAILS

Trustees:	J Sheward K J Hall E Sheward S S Mitra H L Fisher D S Lovell G Hermann E Hollings S Murphy (appointed 10 October 2022) M Beckett (appointed 12 October 2022)
Company registration number:	08347720 The charity is incorporated in England and Wales
Charity registration number:	1155747
Registered office:	Millfield House Station Road Angmering West Sussex BN16 4HY
Independent Examiner:	Lucy Hammond BSc FCA Kreston Reeves LLP 9 Donnington Park 85 Birdham Road Chichester West Sussex PO20 7AJ

CANCER UNITED - REPORT OF THE TRUSTEES

For the year ended 31 January 2023

The Trustees present their annual report together with the financial statements of the Charity for the year 1 February 2022 to 31 January 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

a. Policies and objectives

4. The Charity's objects (the Objects) are:

- 4(1) The relief of sickness and the preservation of health among people who have been affected by cancer from diagnosis onwards through non-medical interventions
- 4(2) To assist persons suffering from cancer, or those in need of help and support as a result of such illness, by the provision of facilities for pre-habilitation and rehabilitation through cancer specific exercise, recreation, music and singing
- 4(3) To promote the physical and mental health and well being of sufferers of cancer through the provision of a support groups, education and practical advice to them, their families and friends.
- 4(4) To relieve the mental and physical sickness of persons affected by cancer by the provision of social interaction and peer to peer support for them, their families and friends.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives:

1. Tailored Programmes: We develop cancer-specific exercise programs and support services, addressing the unique needs of each participant based on their cancer type and treatment stage.
2. Partnering with Clinical Stakeholders: We collaborate closely with clinical stakeholders and medical professionals to ensure seamless referral processes and evidence-based exercise interventions.
3. Building a Supportive Community: We create a welcoming and compassionate environment where cancer patients can connect with peers, fostering a sense of camaraderie and emotional support.
4. Ongoing Assessment and Monitoring: We continuously assess participants' progress and adjust our programmes accordingly, ensuring optimal results and individualised attention.
5. Fundraising and Diversifying Income Streams: We actively seek grants, donations, and other funding sources to sustain our operations, expand services, and enhance our impact.
6. Awareness and Outreach: We raise awareness about our services through community events, partnerships, and targeted marketing, ensuring that cancer patients are aware of the support available.
7. Utilising Technology: We utilise digital platforms to offer online support for those unable to attend face-to-face sessions, expanding our reach and accessibility.
8. Staff Training and Development: Our team of cancer-trained exercise specialists receives continuous training, ensuring they stay updated with the latest research and best practices.
9. Advocacy and Research: We advocate for cancer patients' needs, striving to improve cancer care and support through research and collaboration with healthcare institutions.
10. Continuous Improvement: We regularly evaluate our programs' effectiveness, seeking feedback from participants and stakeholders, and implementing improvements as needed.

Through these strategies, we aim to fulfil our mission of empowering cancer patients to improve their physical and emotional well-being, fostering a positive impact on their overall quality of life during and after cancer treatment.

Activities undertaken to achieve objectives

To achieve our objectives, we undertake a variety of activities, including:

1. Cancer-Specific Exercise Classes: We offer tailored exercise classes designed to address the unique needs of cancer patients, providing them with opportunities to improve strength, flexibility, and overall fitness.

CANCER UNITED - REPORT OF THE TRUSTEES

For the year ended 31 January 2023

2. Peer Support Programs: We facilitate support groups and one-on-one peer support sessions to create a sense of community and emotional support for individuals affected by cancer.
3. Music and Singing Workshops: We organise music and singing sessions to uplift spirits, reduce stress, and promote mental well-being among our participants.
4. Outdoor Activities and Events: We arrange outdoor activities and social events to encourage physical activity, foster social connections, and provide moments of joy for cancer patients.
5. Clinical Collaboration: We work closely with healthcare professionals to ensure our programmes align with medical treatment plans and complement the overall care of cancer patients.
6. Individualised Consultations: Our lead instructor conducts personalised consultations to understand each participant's needs and provide targeted exercise advice and support.
7. Virtual Resources: We offer online resources, including exercise videos and virtual sessions, to reach and support patients who cannot attend in-person due to various reasons.
8. Fundraising Initiatives: We organize fundraising events and campaigns to secure financial resources that enable us to sustain and expand our services.
9. Community Engagement: We actively engage with local communities through networking, awareness campaigns, and partnerships to raise awareness about cancer and our support services.
10. Programme Evaluation and Improvement: We regularly evaluate the impact of our activities, gather feedback from participants, and make continuous improvements to enhance our offerings.

Through these activities, we aim to provide a comprehensive and empowering support system for cancer patients, enabling them to navigate their cancer journey with resilience, improved physical well-being, and a positive mindset.

Main activities undertaken to further the Charity's purposes for the public benefit

Cancer United, founded in 2012, is a unique cancer support charity serving the local community with an integrated support service for those impacted by cancer. Our primary focus is on providing "help at a critical moment" to aid individuals in rebuilding their lives following a cancer diagnosis. We cater to a diverse range of cancer patients, including those in deprived areas of West Sussex.

Our daily activities encompass a wide range of services, including cancer-specific exercise, sports, physical activities, and music and singing sessions, all fostering social recreation. Our specialised 'CU Fitter' gym, the first of its kind in the UK, offers a safe space for cancer patients to engage in individual or group exercises. We cater to patients at all stages of cancer, including those with terminal illnesses, empowering them to stay active and enhance their well-being.

Additionally, we offer various outdoor activities such as cycling, walking football, Nordic Walking, and striding, providing alternative ways for patients to stay physically active and engaged.

Our unique choir, OUTSINGCANCER, brings together 45 members who rehearse regularly and perform publicly, bringing joy to the local community and instilling confidence in our choir members.

Currently, we have 480 CUFITTER service users, and our aim is to continue expanding our reach and support to provide a holistic and impactful service to individuals and families affected by cancer in our community.

Achievements and performance

a. Main achievements of the Charity

Cancer United has achieved several significant milestones since its inception in 2012.

- 1 The most significant achievement for the year was that we launched CU ON THE WARD which had been in our sights for the past seven years. We had never had the resources available to launch CU ON THE WARD until last year when everything changed. CU ON THE WARD is a cancer specific exercise programme for inpatients – specifically for haematology in-patients who access it via Youtube links made available to them via Ipads

CANCER UNITED - REPORT OF THE TRUSTEES

For the year ended 31 January 2023

- 2 Integrated Support Service: Cancer United offers an integrated support service for individuals and families affected by cancer. This service combines physical activities, peer support, social interaction, and music, catering to the holistic needs of cancer patients.
- 3 Specialised Cancer Exercise Facility: The 'CU Fitter' gym, established in 2015, is the first of its kind in the UK, providing a dedicated and safe space for cancer patients to engage in tailored exercise programs. The gym has become a vital resource for cancer patients, promoting physical well-being and empowerment.
- 4 Outreach to Diverse Communities: Cancer United serves a diverse community, including those in areas classified as deprived. The charity's outreach efforts aim to address health inequalities and provide equal access to support services for all cancer patients, irrespective of their background.
- 5 Choir Empowerment: The OUTSINGCANCER choir, formed in 2019, has given members the opportunity to embrace the joy of music and singing, helping rebuild their confidence and emotional well-being.
- 6 Positive Impact: Cancer United's support has had a positive impact on the lives of its members, improving physical health, emotional well-being, and overall quality of life for cancer patients. The charity's integrated approach has proven effective in addressing the complex needs of cancer patients.
- 7 Steady Growth: The charity's membership has grown steadily, with 450 members on its database, and its outreach and impact continue to expand.
1. Pioneering Initiatives: Cancer United's pioneering initiatives, such as cancer-specific exercise for patients at all stages of cancer, have garnered recognition and appreciation from the local community and healthcare providers.

Overall, Cancer United's dedication to providing comprehensive and tailored support services for cancer patients has positioned it as a leading cancer support charity, making a meaningful difference in the lives of those facing the challenges of cancer.

Financial review

The charity held total reserves of 79,615 (2022: £105,983), of which 22,466 (2022: £30,271) were held as fixed assets and £782 (2022: £1,837) were held as Restricted funds. As a result, the charity held free reserves of 56,367 (2022: £73,875). Total unrestricted reserves held at the year end were £78,833 (2022: £104,146).

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Board of Trustees are responsible for approving the finance strategy, risk management and reserves policies. Free reserves are that part of the charity's unrestricted funds that are freely available to spend on any of the charity's purposes. Cancer United maintains free unrestricted reserves:

- to provide a level of working capital that protects the continuity of our core work
- to provide a level of funding for unexpected opportunities
- to provide cover for risks such as unforeseen expenditure or unanticipated loss of income.

The Board of Trustees will review the above criteria with reference to Cancer United's strategy and Annual Plan and determine the target level of free reserves to meet these.

The Board of Trustees will at times agree to designate funds from free reserves for significant project costs or replacement of major assets.

Restricted funds are monies set aside for a particular purpose as a result of designated giving. They are permanently restricted to that purpose and cannot be used for day to day expenses or the running costs of the charity

Structure, governance and management

CANCER UNITED - REPORT OF THE TRUSTEES

For the year ended 31 January 2023

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

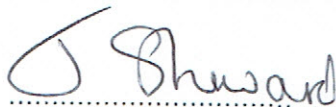
Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on

and signed on their behalf by:



J Sheward
Trustee

INDEPENDENT EXAMINERS' REPORT
TO THE TRUSTEES OF CANCER UNITED

Independent examiner's report to the Trustees of Cancer United ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 January 2023.

Responsibilities and basis of report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company 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 company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts to be reached.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed:  Dated: 31 October 2023
Lucy Hammond BSc FCA
Kreston Reeves LLP, Chartered Accountants
9 Donnington Park 85 Birdham Road Chichester PO 20 7AJ

Cancer United

STATEMENT OF FINANCIAL ACTIVITIES

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)
For the year ended 31 January 2023

	Note	Unrestricted funds	Restricted funds	Total 2023	Total 2022
		£	£	£	£
Income and endowments from:					
Donation and legacies	2	71,680	-	71,680	92,629
Charitable activities	3	59,070	613	59,682	46,531
Other trading activities	4	31,512	-	31,512	18,694
Investment income		5	-	5	4
Other income		218	-	218	60
Total		162,485	613	163,097	157,918
Expenditure on					
Raising funds	5	65,298		65,298	57,412
Charitable activities	6	122,500	1,667	124,167	141,875
Total		187,798	1,667	189,465	199,287
Net expenditure		(25,313)	(1,055)	(26,368)	(41,369)
Transfers between funds		-	-	-	-
Net movement in funds	17	(25,313)	(1,055)	(24,368)	(41,369)
Funds brought forward		104,146	1,837	105,983	147,352
Funds carried forward		78,833	782	79,615	105,983

The notes on pages 11 to 18 form an integral part of these financial statements.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006. All of the income and expenditure relates to continuing activities during the above two periods.

Cancer United

BALANCE SHEET

(Registration number: 08347720)

As at 31 January 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	11	22,465	30,270
Other unlisted investment	12	1	1
		<u>22,466</u>	<u>30,271</u>
Current assets			
Debtors	13	7,957	10,083
Cash at bank and in hand		<u>56,008</u>	<u>75,066</u>
		63,965	85,149
Current Liabilities			
Creditors: amounts falling due within one year	14	(6,816)	(6,267)
Net current assets		<u>57,149</u>	<u>78,879</u>
Total assets less current liabilities		79,615	109,153
Creditors: amounts due more than one year	15	-	(3,170)
Net assets		<u>79,615</u>	<u>105,983</u>
Funds of the Charity:	17		
Unrestricted funds:		78,833	104,146
Restricted funds		<u>782</u>	<u>1,837</u>
Total funds		<u>79,615</u>	<u>105,983</u>

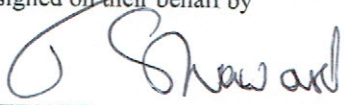
For the financial year ending 31 January 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The Trustees have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The Trustees acknowledge their responsibilities for complying with the requirement of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime within Part 16 of the Companies Act 2006.

The accounts were approved and authorised for by the Board of Trustees on and signed on their behalf by


J SHEWARD
Trustee

Cancer United

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 January 2023

(Supplementary pages for the information of the Trustees only)

NOTE 1 – ACCOUNTING POLICIES

CHARITY STATUS

Cancer United is a private charitable company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation. Further details of its company and charity registration are given on page 3.

BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with applicable law 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) (second edition, effective 1 January 2019) - (Charities SORP (FRS 102)), and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements are presented in sterling and figures are rounded to the nearest £.

The charity 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).

GOING CONCERN

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

EXEMPTION FROM PREPARING A CASH FLOW STATEMENT

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

INCOME AND ENOWMENTS

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

DONATIONS AND LEGACIES

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

GRANTS RECEIVABLE

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

EXPENDITURE

All expenditure is recognised once there is legal or constructive obligation to that expenditure, it is probably settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the proportion of the asset's use. Other support costs are allocated based on the spread of staff costs.

RAISING FUNDS

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Cancer United

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 January 2023

(Supplementary pages for the information of the Trustees only)

CHARITABLE ACTIVITIES

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

SUPPORT COSTS

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

GOVERNANCE COSTS

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

TAXATION

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

FIXED ASSETS AND DEPRECIATION

Assets costing £100 or more are initially recognised at costs where they are purchased or a fair value at the time of transfer in respect of assets where they are donated. The fair value of such assets is treated as a deemed cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows: -

- | | |
|---------------------------------|-----------------|
| A) Improvements to property | - over 10 years |
| B) Motor Vehicles | - over 5 years |
| C) Computer and other equipment | - over 2 years |
| D) Plant and machinery | - over 4 years |

TRADE DEBTORS

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash on hand and call deposits, and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

FUNDS

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

Unrestricted funds are donations and other income received or generated and are expendable at the discretion of the Trustees in furtherance of the charity's objectives. Designated funds are unrestricted funds earmarked by the Trustees.

FINANCIAL INSTRUMENTS

Classification

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exemption of bank loans which are subsequently measured at amortised cost using the effective interest method.

Cancer United

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 January 2023

(Supplementary pages for the information of the Trustees only)

BORROWINGS

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>			
Donations from individuals	36,647	36,647	58,579
<i>Grants, including capital grants</i>			
Grants from other charities	22,373	22,373	24,235
Regular giving and capital donations	12,660	12,660	9,815
	<u>71,680</u>	<u>71,680</u>	<u>92,629</u>

All Donation and Legacy income from 2022 is attributable to Unrestricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
CU Fitter	22,342	-	22,342	4,057
Outsing Cancer	25,179	-	25,179	18,479
Outkick Cancer	1,490	-	1,490	180
Outcycle Cancer	525	-	525	385
Outrun Cancer	5,188	-	5,188	9,155
CU Online	4,345	-	4,345	12,213
CU on the Ward	-	613	613	2,062
	<u>59,070</u>	<u>613</u>	<u>59,682</u>	<u>46,531</u>

Of the 2022 Charitable activities income, £2,062 was in relation to restricted funds.

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds £	Total 2023 £	Total 2022 £
Trading income;			
Shop income from sale of donated goods and services	6,231	6,231	1,532
Sales of Goods and services	409	409	902
Local fundraising and street collection income	24,871	24,871	16,260
	<u>31,512</u>	<u>31,512</u>	<u>18,694</u>

All other trading activities income from in 2022 is attributable to Unrestricted funds.

Cancer United

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 January 2023

(Supplementary pages for the information of the Trustees only)

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted funds £	Total 2023 £	Total 2022 £
a) Costs of generating donations and legacies			
Donations	6,270	6,270	1,767
	<u>6,270</u>	<u>6,270</u>	<u>1,767</u>

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
b) Costs of trading activities				
Depreciation, amortisation and other similar costs	8,221	-	8,221	14,601
Other direct costs of activities for generating funds	50,807	-	50,807	41,044
	<u>59,029</u>	<u>-</u>	<u>59,029</u>	<u>55,645</u>

Of the cost of trading activity expenditure in 2022, £14,601 was attributable to restricted funds.

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Events	14,445	-	14,445	59,558
Direct Charitable Activities	65,652	1,667	67,319	65,670
Allocated support costs	32,917	-	32,917	12,471
Governance costs (note 7)	9,486	-	9,486	4,176
	<u>122,500</u>	<u>1,667</u>	<u>124,167</u>	<u>141,875</u>

Of the Charitable Activity expenditure in 2022, £9,833 was attributable to restricted funds.

Cancer United

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 January 2023

(Supplementary pages for the information of the Trustees only)

7. ANALYSIS OF GOVERNANCE COSTS

Governance costs

	Unrestricted funds £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	1,512	1,512	1,506
Other fees paid to examiners	1,316	1,316	2,510
Accountancy fees	5,438	5,438	-
Legal fees	1,220	1,220	160
	<u>9,486</u>	<u>9,486</u>	<u>4,176</u>

Of the governance cost expenditure in 2022, £14,601 was attributable to restricted funds.

8. NET OUTGOING RESOURCES

Net outgoing resources for the year include:

	Total 2023 £	Total 2022 £
Depreciation of fixed assets	<u>8,221</u>	<u>27,775</u>

9. STAFF COSTS

	2023 £	2022 £
Wages and salaries	110,070	89,403
Pension contributions	2,246	2,000
Social security costs	<u>4,764</u>	<u>4,473</u>
	<u>117,080</u>	<u>95,876</u>

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2023 No.	2022 No.
Project and Fitness Staff	2	2
Finance and Administrative staff	<u>2</u>	<u>2</u>
	<u>4</u>	<u>4</u>

No employees received remuneration of more than £60,000 during the year (2021: none).

Key management personnel are considered to be the Creative Content Director, Training Director and the Musical Director. The total remuneration paid to Key Management Personnel was £99,302 (2022: £97,759)

10. TAXATION

The charity is a recognised Charity and is therefore exempt from Corporation Tax.

Cancer United

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 January 2023

(Supplementary pages for the information of the Trustees only)

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Furniture and equipment £	Motor Vehicles £	Total £
Cost or Valuation				
At 1 January 2022	54,887	15,570	94,906	165,363
Additions	-	415	-	415
At 31 January 2023	<u>54,887</u>	<u>15,985</u>	<u>94,906</u>	<u>165,778</u>
Depreciation				
At 1 January 2022	38,421	11,002	85,669	135,092
Charge for the year	3,842	1,391	2,988	8,221
At 31 January 2023	<u>42,263</u>	<u>12,393</u>	<u>88,657</u>	<u>143,313</u>
Net book value				
At 31 January 2023	<u>12,624</u>	<u>3,592</u>	<u>6,249</u>	<u>22,465</u>
At 31 December 2022	<u>16,466</u>	<u>4,568</u>	<u>9,237</u>	<u>30,271</u>

12. UNLISTED INVESTMENT

The unlisted investment of £1 represents the charity's interest in the share capital of its wholly-owned subsidiary undertaking, Uniting Teams Limited. The subsidiary is registered in England and Wales and has been dormant since incorporation.

13. DEBTORS AND PREPAYMENTS

	2023 £	2022 £
Trade debtors	650	260
Prepayments	86	458
Other debtors	<u>7,221</u>	<u>9,365</u>
	<u>7,957</u>	<u>10,083</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	2,200	-
Other creditors	270	311
Social security costs	1,220	4,468
Accruals	1,500	1,488
Trustees current accounts	<u>1,626</u>	<u>-</u>
	<u>6,816</u>	<u>6,267</u>

Cancer United

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 January 2023

(Supplementary pages for the information of the Trustees only)

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023 £	2022 £
Trustees current accounts	-	3,170

16. PENSION AND OTHER SCHEMES

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,246 (2022: £4,473). The amount outstanding in relation to the pension scheme at the balance sheet date is £270 (2022: £445).

17. FUNDS

	Balance at 01 February 2022 £	Income and gains £	Expenditure/ Losses £	Transfers between funds £	Balance at 31 January 2023 £
Unrestricted funds:					
General Fund	104,146	162,485	(187,798)	-	78,833
Restricted funds					
CU On the Ward	1,837	613	(1,667)	-	782
Total restricted funds	1,837	613	(1,667)	-	782
	105,983	163,097	(189,465)	-	79,615

	Balance at 01 February 2021 £	Income and gains £	Expenditure/ Losses £	Transfers between funds £	Balance at 31 January 2022 £
Unrestricted funds:					
General Fund	123,143	155,856	(174,853)	-	104,146
Restricted funds					
Postcode Community	4,000	-	(4,000)	-	-
CTA UK	10,600	-	(10,600)	-	-
Screwfix	5,000	-	(5,000)	-	-
Active Sussex	619	-	(619)	-	-
Sussex community fund	3,990	-	(3,990)	-	-
CU On the Ward	-	2,062	(225)	-	1,837
Total restricted funds	24,209	2,062	(24,434)	-	1,837
	147,352	157,918	(199,287)	-	105,983

Cancer United

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 January 2023

(Supplementary pages for the information of the Trustees only)

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total 2023 £
Fixed assets	22,466	-	22,466
Current assets	57,993	782	58,775
Current liabilities	(5,190)	-	(5,190)
Creditors over 1 year	(1,626)	-	(1,626)
	<u>78,833</u>	<u>782</u>	<u>79,615</u>

	Unrestricted funds £	Restricted funds £	Total 2022 £
Fixed assets	30,271	-	30,271
Current assets	83,312	1,837	85,149
Current liabilities	(6,267)	-	(6,267)
Creditors over 1 year	(3,170)	-	(3,170)
	<u>104,146</u>	<u>1,837</u>	<u>105,983</u>

19. RELATED PARTIES

During the year the charity made the following related party transactions:

J Sheward

£61 fundraising expenses reimbursed (2022: £132). At the balance sheet date the amount due to/from J Sheward was £nil (2022: £nil).

E Sheward

£nil reimbursed for travel expenses (2022: £1,557)

£nil reimbursed for food expenses (2022: £249)

Loan repayments £1,545 (2022: £1,672). At the balance sheet date the amount due to E Sheward was £1,626 (2022: £3,170)

No Trustee or person with a family or business connection with a Trustee received remuneration in the year directly or indirectly.

CANCER UNITED

England & Wales - Charity number 1155747

Accounts

Company registration number: 08347720

Charity registration number: 1155747

Cancer United

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 January 2022

Hodson & Co
Wiston House
1 Wiston Avenue
Worthing
West Sussex
BN14 7QL

Cancer United

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Cancer United

Reference and Administrative Details

Trustees	J Sheward
	K J Hall
	E Sheward
	S S Mitra
	H L Harris
	D S Lovell
	G Hermann
	E Hollings
Charity Registration Number	1155747
Company Registration Number	08347720
Registered Office	The charity is incorporated in England and Wales.
	Millfield House
	Station Road
	Angmering
	West Sussex
Independent Examiner	BN16 4HY
	Hodson & Co
	Wiston House
	1 Wiston Avenue
	Worthing
	West Sussex
	BN14 7QL

Cancer United

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 January 2022.

Objectives and activities

Objects and aims

Cancer United was launched as a support group on 30th November 2012.

Cancer United is a cancer community within the community. From the moment that someone is diagnosed with cancer their life changes forever. We aim to identify 'help at a critical moment'; helping people to rebuild their lives following a crisis or trauma is our priority.

Today we operate as a cancer support charity unlike any other. We offer an integrated support service for all those in the local community whose lives have been affected by cancer, many living in Arundel and South Downs and some in the district in Littlehampton classified as one of the most deprived in West Sussex - currently we have 450 members on our database who take part in a variety of benefits.

On a daily basis we provide facilities for exercise, sport, physical activity, music and singing all revolving around social recreation. At the heart of our service is our specialized cancer exercise facility, the 'CU Fitter' gym. Built in 2015 it is the first of its kind in the UK providing a safe, dedicated space for cancer patients to come and exercise individually or in small class groups.

- We offer cancer specific exercise to patients at whatever stage their cancer is even those with terminal illness.
- We have several outdoor activities cycling, walking football, Nordic Walking and striding.
- We have 325 CUFITTER service users.

For those who might prefer to be active in a different way;

- Cancer United has a very special choir OUTSINGCANCER whose members come together to rehearse several times a week.
- Since 2019 the choir has performed publically several times a year, giving much pleasure to the local community and for the 45 choir members, the opportunity to embrace the joy of music and singing which helps rebuild their confidence.

Objectives, strategies and activities

Main objectives for the year

Our main objectives for the year were to increase our own fundraising efforts because grant funding awards have consistently becoming more difficult to achieve. To be able to motivate members to create fund raising challenges proved to be successful and improved friendships and camaraderie.

Cancer United

Trustees' Report

Details of significant achievements

The most significant achievement for the year was that we began planning to launch CU ON THE WARD which had been in our sights for the past seven years. We had never had the resources available to launch CU ON THE WARD until last year when everything changed.

Employing our first Creative Content Director brought in video skills which enabled us to create the exercise videos for the in-patients. In addition, a haematology patient was referred to us who realised the benefit of exercise while in hospital and who took up the Ambassadorial role raising an initial £2,000.

In 2017 we launched our own training programme THE CUFITTER AWARD IN APPLIED DELIVERY OF CANCER EXERCISE. The purpose was to train other personal trainers and Physiotherapists to work with cancer patients; giving them the skills to replicate what we do in our own environment. Our last face to face training was October 2019 at Harrogate Hospital. The continuing restrictions of lockdown gave us the opportunity to take the training to an online learning and our first online course was on 31st May.

Public benefit

Cancer care is split across multiple commissioning bodies with a focus on treatment and a lack of accountability for the social, psychological and emotional aspects of cancer care. For those receiving a cancer diagnosis nothing will ever be the same again. Feelings of shock, anger, loss, disbelief, fear, anxiety, loneliness, anger or depression, are common responses.

A Macmillan study found that more than 4 in 10 people living with cancer experience five or more distressing or concerning emotional issues in a week.

At Cancer United we aim to improve the physical and mental wellbeing of those with cancer from diagnosis onwards, inspiring them to embrace the things they can do and to refuse to be defined by what they can't whilst also giving support to those close to them. The services and benefits that Cancer United and CU Fitter® offer are inclusive to everyone and encompass all those whose lives have been affected by cancer including family friends and carers whatever religion or from whatever walk of life.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Whilst our ability to perform over the year was still impacted by the remaining lockdown restrictions which were not lifted until September 2021, we still managed to sustain a good level of income which was on a par with year ending 2021.

Although we launched our own lottery, it took some time to take off. It did raise over £5,000 although the agreed prize pot with the Gambling Commission is 40% so with the set up costs our income from this new fund raising initiative will take a bit more time to start to make an impact on the income.

The drop in grant funding awards have had a huge impact and have eaten into our cash reserves which is the reason we have shown a loss this year of £41,369 from an operating profit in 2021 of £26,274.

The charity is member led, which means that the members are aware of our financial challenges and have therefore increased their commitment to help our fund raising efforts.

Plans are in place for 2023 which will stem the losses and we are confident will turn us around again financially. We have positive plans for the promotion of CU ON THE WARD which in turn will help promote all the benefits of the charity.

Cancer United

Trustees' Report

Financial review

Policy on reserves

The Board of Trustees are responsible for approving the finance strategy, risk management and reserves policies.

Free reserves are that part of the charity's unrestricted funds that are freely available to spend on any of the charity's purposes. Cancer United maintains free unrestricted reserves:

- to provide a level of working capital that protects the continuity of our core work
- to provide a level of funding for unexpected opportunities
- to provide cover for risks such as unforeseen expenditure or unanticipated loss of income.

The Board of Trustees will review the above criteria with reference to Cancer United's strategy and Annual Plan and determine the target level of free reserves to meet these.

The Board of Trustees will at times agree to designate funds from free reserves for significant project costs or replacement of major assets.

Restricted funds are monies set aside for a particular purpose as a result of designated giving. They are permanently restricted to that purpose and cannot be used for day to day expenses or the running costs of the charity.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Financial instruments

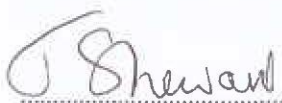
Objectives and policies

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 6 October 2022 and signed on its behalf by:



J Sheward
Trustee

Cancer United

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Cancer United for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 6 October 2022 and signed on its behalf by:

Cancer United

Independent Examiner's Report to the trustees of Cancer United ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

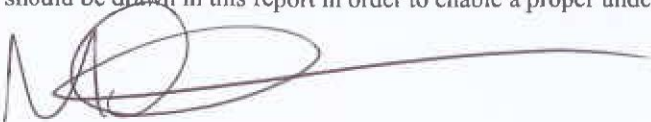
Having satisfied myself that the accounts of Cancer United are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of Cancer United as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts to be reached.



.....
Matthew Hodson FCA
Independent Examiner

Wiston House
1 Wiston Avenue
Worthing
West Sussex
BN14 7QL

6 October 2022

Cancer United

Statement of Financial Activities for the Year Ended 31 January 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	92,629	-	92,629
Charitable activities	4	44,469	2,062	46,531
Other trading activities	5	18,694	-	18,694
Investment income	6	4	-	4
Other income	7	60	-	60
Total income		<u>155,856</u>	<u>2,062</u>	<u>157,918</u>
Expenditure on:				
Raising funds	8	(42,811)	(14,601)	(57,412)
Charitable activities	9	<u>(132,042)</u>	<u>(9,833)</u>	<u>(141,875)</u>
Total expenditure		<u>(174,853)</u>	<u>(24,434)</u>	<u>(199,287)</u>
Net expenditure		<u>(18,997)</u>	<u>(22,372)</u>	<u>(41,369)</u>
Net movement in funds		(18,997)	(22,372)	(41,369)
Reconciliation of funds				
Total funds brought forward		<u>123,143</u>	<u>24,209</u>	<u>147,352</u>
Total funds carried forward	21	<u>104,146</u>	<u>1,837</u>	<u>105,983</u>

The notes on pages 10 to 22 form an integral part of these financial statements.

Cancer United

Statement of Financial Activities for the Year Ended 31 January 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	79,826	31,550	111,376
Charitable activities	4	41,211	-	41,211
Other trading activities	5	17,168	-	17,168
Investment income	6	11	-	11
Other income	7	624	-	624
Total income		<u>138,840</u>	<u>31,550</u>	<u>170,390</u>
Expenditure on:				
Raising funds	8	(67,504)	(34,108)	(101,612)
Charitable activities	9	<u>(34,573)</u>	<u>(7,931)</u>	<u>(42,504)</u>
Total expenditure		<u>(102,077)</u>	<u>(42,039)</u>	<u>(144,116)</u>
Net income/(expenditure)		36,763	(10,489)	26,274
Transfers between funds		<u>15,504</u>	<u>(15,504)</u>	<u>-</u>
Net movement in funds		52,267	(25,993)	26,274
Reconciliation of funds				
Total funds brought forward		<u>70,876</u>	<u>50,202</u>	<u>121,078</u>
Total funds carried forward	21	<u>123,143</u>	<u>24,209</u>	<u>147,352</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 21.

Cancer United

(Registration number: 08347720)
Balance Sheet as at 31 January 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	15	30,271	52,717
Current assets			
Debtors	16	10,083	20,379
Cash at bank and in hand	17	75,066	84,616
		85,149	104,995
Creditors: Amounts falling due within one year	18	(6,267)	(5,518)
Net current assets		78,882	99,477
Total assets less current liabilities		109,153	152,194
Creditors: Amounts falling due after more than one year	19	(3,170)	(4,842)
Net assets		105,983	147,352
Funds of the charity:			
Total restricted funds		1,837	24,209
Total unrestricted funds		104,146	123,143
Total funds	21	105,983	147,352

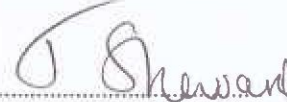
For the financial year ending 31 January 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 22 were approved by the trustees, and authorised for issue on 6 October 2022 and signed on their behalf by:


J Sheward
Trustee

The notes on pages 10 to 22 form an integral part of these financial statements.

Cancer United

Notes to the Financial Statements for the Year Ended 31 January 2022

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Millfield House
Station Road
Angmering
West Sussex
BN16 4HY

These financial statements were authorised for issue by the trustees on 6 October 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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

Basis of preparation

Cancer United 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

The trustees have assessed the impact of the Covid-19 virus and it is difficult to evaluate with any certainty the potential outcome on the charity's activities. However, the trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Cancer United

Notes to the Financial Statements for the Year Ended 31 January 2022

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Cancer United

Notes to the Financial Statements for the Year Ended 31 January 2022

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer Equipment	over 2 years
Improvements to Property	over 10 years
Plant and machinery	over 4 years
Motor Vehicles	over 5 years

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Cancer United

Notes to the Financial Statements for the Year Ended 31 January 2022

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from individuals	58,579	58,579	45,694
Grants, including capital grants;			
Grants from other charities	24,235	24,235	65,682
Regular giving and capital donations	<u>9,815</u>	<u>9,815</u>	<u>-</u>
	<u>92,629</u>	<u>92,629</u>	<u>111,376</u>

The income from donations and legacies in 2021 of £111,376 is made up of £31,550 from restricted funds and £79,826 from unrestricted funds.

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
CU Fitter Programme	4,057	-	4,057	9,297
Outsinging Cancer	18,479	-	18,479	16,625
Outkick Cancer	180	-	180	130
Outcycle Cancer	385	-	385	380
Outrun Cancer	9,155	-	9,155	773
CU Online	12,213	-	12,213	14,006
CU on the Ward	<u>-</u>	<u>2,062</u>	<u>2,062</u>	<u>-</u>
	<u>44,469</u>	<u>2,062</u>	<u>46,531</u>	<u>41,211</u>

Cancer United

Notes to the Financial Statements for the Year Ended 31 January 2022

5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2021 £
Trading income;			
Shop income from sale of donated goods and services	1,532	1,532	4,601
Sales of goods and services	902	902	566
Local fundraising and street collection income	16,260	16,260	12,001
	<u>18,694</u>	<u>18,694</u>	<u>17,168</u>

6 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	4	4	11
	<u>4</u>	<u>4</u>	<u>11</u>

7 Other income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Fees and supplies	60	60	624
	<u>60</u>	<u>60</u>	<u>624</u>

Cancer United

Notes to the Financial Statements for the Year Ended 31 January 2022

8 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations		1,767	1,767	425

b) Costs of trading activities

	Note	Unrestricted General £	Restricted £	Total 2022 £	Total 2021 £
Depreciation, amortisation and other similar costs	-	-	14,601	14,601	14,601
Other direct costs of activities for generating funds		41,044	-	41,044	86,586
		41,044	14,601	55,645	101,187

Cancer United

Notes to the Financial Statements for the Year Ended 31 January 2022

9 Expenditure on charitable activities

		Unrestricted		Total	Total
	Note	General	Restricted	2022	2021
		£	£	£	£
Events		59,558	-	59,558	19,367
Direct Charitable Activities		55,837	9,833	65,670	10,387
Allocated support costs		12,471	-	12,471	10,421
Governance costs	10	4,176	-	4,176	2,329
		<u>132,042</u>	<u>9,833</u>	<u>141,875</u>	<u>42,504</u>

10 Analysis of governance and support costs

Governance costs

	Unrestricted funds		Total	Total
	General		2022	2021
	£		£	£
Independent examiner fees				
Examination of the financial statements	1,506		1,506	2,329
Other fees paid to examiners	2,510		2,510	-
Legal fees	160		160	-
	<u>4,176</u>		<u>4,176</u>	<u>2,329</u>

11 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022	2021
	£	£
Depreciation of fixed assets	<u>27,775</u>	<u>26,233</u>

Cancer United

Notes to the Financial Statements for the Year Ended 31 January 2022

12 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Staff costs during the year were:		
Wages and salaries	89,403	52,519
Social security costs	4,473	562
Pension costs	2,000	968
	<u>95,876</u>	<u>54,049</u>

No employee received emoluments of more than £60,000 during the year.

13 Independent examiner's remuneration

	2022	2021
	£	£
Examination of the financial statements	<u>1,506</u>	<u>2,329</u>
Other fees to examiners		
All other services	<u>2,510</u>	<u>-</u>

14 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Cancer United

Notes to the Financial Statements for the Year Ended 31 January 2022

15 Tangible fixed assets

	Improvements to property £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 February 2021	54,887	10,241	94,906	160,034
Additions	<u>-</u>	<u>5,329</u>	<u>-</u>	<u>5,329</u>
At 31 January 2022	<u>54,887</u>	<u>15,570</u>	<u>94,906</u>	<u>165,363</u>
Depreciation				
At 1 February 2021	32,932	7,674	66,711	107,317
Charge for the year	<u>5,489</u>	<u>3,328</u>	<u>18,958</u>	<u>27,775</u>
At 31 January 2022	<u>38,421</u>	<u>11,002</u>	<u>85,669</u>	<u>135,092</u>
Net book value				
At 31 January 2022	<u>16,466</u>	<u>4,568</u>	<u>9,237</u>	<u>30,271</u>
At 31 January 2021	<u>21,955</u>	<u>2,567</u>	<u>28,195</u>	<u>52,717</u>

16 Debtors

	2022 £	2021 £
Trade debtors	260	7,459
Prepayments	458	1,908
Other debtors	<u>9,365</u>	<u>11,012</u>
	<u>10,083</u>	<u>20,379</u>

17 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>75,066</u>	<u>84,616</u>

Cancer United

Notes to the Financial Statements for the Year Ended 31 January 2022

18 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	4,468	3,709
Other creditors	311	387
Accruals	1,488	1,422
	<u>6,267</u>	<u>5,518</u>

19 Creditors: amounts falling due after one year

	2022 £	2021 £
Trustees current accounts	<u>3,170</u>	<u>4,842</u>

20 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,000 (2021 - £968).

Cancer United

Notes to the Financial Statements for the Year Ended 31 January 2022

21 Funds

	Balance at 1 February 2021 £	Incoming resources £	Resources expended £	Balance at 31 January 2022 £
Unrestricted funds				
<i>General</i>				
General Fund	123,143	155,856	(174,853)	104,146
Restricted funds				
Postcode Community	4,000	-	(4,000)	-
CTA UK	10,600	-	(10,600)	-
Screwfix	5,000	-	(5,000)	-
Active Sussex	619	-	(619)	-
Sussex Community Fund	3,990	-	(3,990)	-
CU On the Ward	-	2,062	(225)	1,837
Total restricted funds	24,209	2,062	(24,434)	1,837
Total funds	147,352	157,918	(199,287)	105,983

	Balance at 1 February 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 January 2021 £
Unrestricted funds					
<i>General</i>					
General Fund	70,876	138,840	(102,077)	15,504	123,143
Restricted					
Postcode Community	8,000	-	(4,000)	-	4,000
CTA UK	21,202	-	(10,602)	-	10,600
Screwfix	5,000	-	-	-	5,000
Will Charitable Trust	16,000	-	(16,000)	-	-
Grundon Waste	-	3,507	(3,507)	-	-
Littlehampton Town Council	-	1,403	(1,403)	-	-
Edward Ghostlin/Albert Hunt	-	10,000	-	(10,000)	-
Rayne Trust	-	5,000	-	(5,000)	-
Clothworkers Fund	-	2,650	(2,146)	(504)	-
Active Sussex	-	5,000	(4,381)	-	619
Sussex Community Fund	-	3,990	-	-	3,990
Total restricted funds	50,202	31,550	(42,039)	(15,504)	24,209
Total funds	121,078	170,390	(144,116)	-	147,352

Cancer United

Notes to the Financial Statements for the Year Ended 31 January 2022

22 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 January 2022 £
Tangible fixed assets	30,271	-	30,271
Current assets	83,312	1,837	85,149
Current liabilities	(6,267)	-	(6,267)
Creditors over 1 year	(3,170)	-	(3,170)
Total net assets	104,146	1,837	105,983

	Unrestricted funds General £	Restricted funds £	Total funds at 31 January 2021 £
Tangible fixed assets	38,117	14,600	52,717
Current assets	104,995	-	104,995
Current liabilities	(5,518)	-	(5,518)
Creditors over 1 year	(4,842)	-	(4,842)
Total net assets	132,752	14,600	147,352

23 Analysis of net funds

	At 1 February 2021 £	Financing cash flows £	At 31 January 2022 £
Cash at bank and in hand	84,616	(9,550)	75,066
Net debt	84,616	(9,550)	75,066

	At 1 February 2020 £	Financing cash flows £	At 31 January 2021 £
Cash at bank and in hand	53,812	30,804	84,616
Net debt	53,812	30,804	84,616

Cancer United

Notes to the Financial Statements for the Year Ended 31 January 2022

24 Related party transactions

During the year the charity made the following related party transactions:

J Sheward

£131.82 fundraising expenses reimbursed. At the balance sheet date the amount due to/from J Sheward was £Nil (2021 - £Nil).

T Procter

£20 received for face masks. At the balance sheet date the amount due to/from T Procter was £Nil (2021 - £Nil).

E Sheward

£1,557 reimbursed for travel expenses,

£249 reimbursed for food expenses,

£1,672 loan repayments. At the balance sheet date the amount due to E Sheward was £3,170 (2021 - £4,842).

Accounts

Company registration number: 08347720

Charity registration number: 1155747

Cancer United

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 January 2021

Hodson & Co
Wiston House
1 Wiston Avenue
Worthing
West Sussex
BN14 7QL

Cancer United

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Cancer United

Reference and Administrative Details

Trustees	J Sheward
	K J Hall
	E Sheward
	S S Mitra
	H L Harris
	T Procter
Principal Office	D S Lovell
	Millfield House
	Station Road
	Angmering
	West Sussex
	BN16 4HY
Company Registration Number	08347720
Charity Registration Number	1155747
Independent Examiner	Hodson & Co
	Wiston House
	1 Wiston Avenue
	Worthing
	West Sussex
	BN14 7QL

Cancer United

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 January 2021.

Trustees

J Sheward

K J Hall

E Sheward

S S Mitra

H L Harris

T Procter

D S Lovell (appointed 5 June 2020)

Objectives and activities

Objects and aims

Cancer United is a unique cancer support charity offering an integrated support service for all those in the local community whose lives have been affected by cancer, many coming from areas of Arun which are classified as the most deprived in West Sussex.

Our work is designed to improve the mental and physical health and wellbeing of persons affected by cancer through peer to peer support and physical activity. Cancer United brings cancer patients together in a range of social environments to share a life changing experience providing safe places for cancer patients to interact with others like them. This creates opportunity to begin new friendships, builds self confidence and helps cancer patients to re-focus their lives.

On a daily basis we provide facilities for exercise, physical activity and social recreation. At the heart of our service is our specialized cancer exercise facility, the 'CU Fitter' gym. Built in 2015 it is the first of its kind in the UK providing a safe, dedicated space for cancer patients to come and exercise individually or in small groups. Cancer specific exercise is available at any stage of a patient's cancer journey. Since 2015 several outdoor activity benefits have been launched – Walking Football, Nordic Walking and Cycling.

For those who might prefer to be active in a different way, Cancer United has created very special choirs whose members come together to rehearse several times a week. Since 2019 the choir has performed publicly several times a year, giving choir members the opportunity to embrace the joy of music and singing which helps rebuild their confidence.

Objectives, strategies and activities

Main objectives for the year

Our mission is to help with relief of sickness and the preservation of health among people who have been affected by cancer; to assist in the care of people suffering from cancer; and those in need of rehabilitation as a result of such illness.

Our vision is simply to enable cancer patients to focus on what they can do and to not be defined by what they can't.

Cancer United

Trustees' Report

Details of significant achievements

A very big part of the charities purpose is to help and support all those affected by cancer and we continued to do that every day of every week throughout all of last year. We did it by constantly keeping in touch with our members and by asking them to complete survey monkey questionnaires so that we could understand what other services they would benefit from.

Surprisingly from one of the surveys came the desire for a cycling project. It was exactly at the same time that Active Sussex (part of Sport England) contacted us to let us know that there was funding for activity projects which we might qualify for.

We were incredibly grateful to have been awarded £5000 from Active Sussex for our OUTCYCLECANCER project and the purchase of the five mountain bikes. It quickly became apparent that although there were members who wanted to ride, their treatment had affected their mobility so badly that they couldn't use two wheels. So we applied to Sussex Community Foundation and were awarded £3999 enabling us to buy 4 trikes for those members not able to ride bicycles. Cycling UK then supported us with a training award, enabling us to get 5 CU members trained as ride leaders so that we could offer many more weekly sessions.

Public benefit

Cancer United we aim to improve the physical and mental wellbeing of those with cancer from diagnosis onwards, inspiring them to embrace the things they can do and to refuse to be defined by what they can't whilst also giving support to those close to them. The services and benefits that Cancer United and CU Fitter® offer are inclusive to everyone and encompass all those whose lives have been affected by cancer including family friends and carers whatever religion or from whatever walk of life.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Cancer United

Trustees' Report

Achievements and performance

2020/2021 was the year of COVID-19, the year of several national lockdowns and a year of turmoil and uncertainty for thousands of charities and small businesses like Cancer United.

The cancer community is a community within the community and under normal circumstances having been given the bad news of a cancer diagnosis members of Cancer United help and support each other through many different social environments. From 24th March 2020 our community faced the fact that these times of interaction with their peers had to stop; mentally something that without our support they would have struggled to cope with.

Cancer patients have to make huge changes in their lives from the moment they are diagnosed, they must adapt to the changes which challenge them.

We took on the challenge of lockdown forced on us by Covid-19 and we turned it to our advantage learning to adapt to the very difficult different ways of working through online platforms. At the start of the first national lockdown we knew that if we hadn't diversified to an online platform for our members, nearly 500 very vulnerable people from the local community would have become even more isolated. Many of our members are in 'high risk' category so received letters advising them to self isolate for 12 weeks.

It was a question of adapt or close and the team at Cancer United took on the challenge and make it work, always motivated and inspired by the fact that they were making a difference to hundred of local people who would otherwise struggle with their diagnosis and treatment.

Referrals from the NHS stopped completely due to the fact that cancer was not high on their agenda. According to CRUK at least 3.8 million less tests to check for cancer happened from April to October last year. And 40,000 fewer people than expected started their cancer treatment. This was an incredibly alarming situation. Before Covid-19 lockdown we had over 400 members attending 25 weekly cancer specific classes held at our CU Fitter Gym in Angmering. We also had an outreach project where a personal trainer travelled to The Laburnum Centre - AgeUK West Sussex in Bognor Regis two days a week to offer exercise to cancer patients who live in Bognor Regis and Chichester so could not reach our CU Fitter gym in Angmering.

Sadly, about 25% of CU Fitter members and about 15% of the choirs did not want to take part in the online classes and some were concerned that signing up to an online platform might cause them to become more vulnerable to online scams. Even with this drop in the number of attendances we have though managed to sustain the anticipated annual income for CU Fitter with a combination of income from face to face classes during lifting of restrictions as well as online classes.

In addition all outdoor activities e.g. Walking Football, Nordic Walking or Striding had to stop.

Without the support of the charity enabling people to socially interact whilst enjoying exercise the long period of isolation could have led to increased anxiety; a feeling of isolation and on many occasions would have led to depression so the CU team did everything they could to keep members engaged; phoning them and delivering to their doorstep anything they might need.

Without our two key benefit leads, the charity would not have been able to continue so furloughing them was absolutely not an option for us or for them. Sadly, we had to stand down our 3 peripatetic cancer exercise trainers as face to face classes had to stop.

Cancer United

Trustees' Report

CU Fitter Administrator became even more essential than ever before, keeping control of both the online CU Fitter sessions as well as face to face sessions during periods of restriction lifting. She stayed self employed as controlling her hours has always been a mutually agreeable decision.

Our Music Director who in normal times takes two choirs with over 50 members also had to transfer rehearsals online and even though members couldn't hear each other sing they could still see each other as they sang at home. The commitment they had to keep Zooming and remain part of the choir was mainly due to the M.D's magical ability, skill and motivation to keep them together, plus the thoughts that they would be singing together again when lockdown ended.

Without the support of five trusts who offered us emergency funding grants amounting to £31,737 the financial impact on the charity throughout last year could have been devastating. Amazingly too, we had the constant financial support of members and supporters and a legacy of £17,250 which made the total amount of donations for last year £65,681 and surpassed any previous year which was astounding.

During the middle of lockdown having gathered all the evidence for and against - the trustees took the informed decision to employ a digital marketing expert who would be able to create a new website, take over all social media responsibility and also create new online fund raising opportunities.

As there was no budget for this new salary – we employed someone on a three month trial, who although had a great deal of large company experience, was at the time freelance, so through lockdown, was unable to work.

Part of his brief was to generate online income streams to not only cover his salary but to underpin the running costs of all of the benefits we offer which would in turn raise much more awareness of the charity. This new Creative Content Director joined us at the beginning of December which is reflected in the salary increase for the last two months of the year. With his strategic plan agreed by the trustees within the first two months he has created a new website which included an online shop for us to sell all the donated goods we received.

Overall through the most turbulent times we have not only survived, we have found new opportunities and ways of working to help us widen our offering to cancer patients nationally.

Financial review

During the year the charity achieved total income of £170,390 (2020: 146,204). Expenditure in the year totalled £144,115 (2020: £152,073) resulting in a surplus for the year of £26,275 (2020: deficit of £5,869). The charity held total funds at the year end of £147,353 (2020: £121,078), of which, £52,717 (2020: 61,017) was held in fixed assets, and £24,209 (2020: £50,202) was held in restricted funds. The charity had free reserves at the year end of £70,427 (2020: £9,859).

Cancer United

Trustees' Report

Policy on reserves

The Board of Trustees are responsible for approving the finance strategy, risk management and reserves policies. Free reserves are that part of the charity's unrestricted funds that are freely available to spend on any of the charity's purposes. Cancer United maintains free unrestricted reserves:

- to provide a level of working capital that protects the continuity of our core work
- to provide a level of funding for unexpected opportunities
- to provide cover for risks such as unforeseen expenditure or unanticipated loss of income.

The Board of Trustees will review the above criteria with reference to Cancer United's strategy and Annual Plan and determine the target level of free reserves to meet these. The current target level of free reserves is approximately 9 months of expenditure. We are not currently achieving this but we are confident that our new lottery, for which we have obtained a gambling licence for, will help with that. 9 months expenditure based on the current year results, equates to approximately £108k. The level of free reserves as noted above represents approximately 5.8 months of expenditure.

The Board of Trustees will at times agree to designate funds from free reserves for significant project costs or replacement of major assets. Restricted funds are monies set aside for a particular purpose as a result of designated giving. They are permanently restricted to that purpose and cannot be used for day to day expenses or the running costs of the charity.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Financial instruments

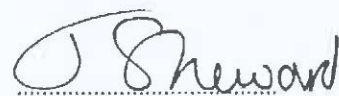
Objectives and policies

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 8/7/21 and signed on its behalf by:



J Sheward
Trustee

Cancer United

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Cancer United for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 8/7/21 and signed on its behalf by:



J Sheward
Trustee

Cancer United

Independent Examiner's Report to the trustees of Cancer United

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 January 2021 which are set out on pages 9 to 22.

Respective responsibilities of trustees and examiner

As the charity's trustees of Cancer United (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Cancer United 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of Cancer United as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts to be reached.



Matthew Hodson FCA
Independent Examiner

Wiston House
1 Wiston Avenue
Worthing
West Sussex
BN14 7QL

Date: 8/7/2021

Cancer United

Statement of Financial Activities for the Year Ended 31 January 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	79,826	31,550	111,376
Charitable activities	4	40,438	-	40,438
Other trading activities	5	17,941	-	17,941
Investment income	6	11	-	11
Other income	7	624	-	624
Total income		<u>138,840</u>	<u>31,550</u>	<u>170,390</u>
Expenditure on:				
Raising funds	8	(67,504)	(34,108)	(101,612)
Charitable activities	9	<u>(34,573)</u>	<u>(7,931)</u>	<u>(42,504)</u>
Total expenditure		<u>(102,077)</u>	<u>(42,039)</u>	<u>(144,116)</u>
Net income/(expenditure)		36,763	(10,489)	26,274
Transfers between funds		<u>15,504</u>	<u>(15,504)</u>	<u>-</u>
Net movement in funds		52,267	(25,993)	26,274
Reconciliation of funds				
Total funds brought forward		<u>70,876</u>	<u>50,202</u>	<u>121,078</u>
Total funds carried forward	21	<u>123,143</u>	<u>24,209</u>	<u>147,352</u>

Cancer United

Statement of Financial Activities for the Year Ended 31 January 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	40,939	27,282	68,221
Charitable activities	4	39,844	-	39,844
Other trading activities	5	37,863	-	37,863
Investment income	6	6	-	6
Other income	7	270	-	270
Total income		<u>118,922</u>	<u>27,282</u>	<u>146,204</u>
Expenditure on:				
Raising funds	8	(60,901)	(20,884)	(81,785)
Charitable activities	9	<u>(70,288)</u>	<u>-</u>	<u>(70,288)</u>
Total expenditure		<u>(131,189)</u>	<u>(20,884)</u>	<u>(152,073)</u>
Net (expenditure)/income		<u>(12,267)</u>	<u>6,398</u>	<u>(5,869)</u>
Net movement in funds		(12,267)	6,398	(5,869)
Reconciliation of funds				
Total funds brought forward		<u>83,143</u>	<u>43,804</u>	<u>126,947</u>
Total funds carried forward	21	<u><u>70,876</u></u>	<u><u>50,202</u></u>	<u><u>121,078</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 21.

Cancer United

(Registration number: 08347720)
Balance Sheet as at 31 January 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	15	52,717	61,017
Current assets			
Debtors	16	20,379	9,275
Cash at bank and in hand	17	<u>84,616</u>	<u>53,812</u>
		104,995	63,087
Creditors: Amounts falling due within one year	18	<u>(5,518)</u>	<u>(3,026)</u>
Net current assets		<u>99,477</u>	<u>60,061</u>
Total assets less current liabilities		152,194	121,078
Creditors: Amounts falling due after more than one year	19	<u>(4,842)</u>	<u>-</u>
Net assets		<u><u>147,352</u></u>	<u><u>121,078</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	21	24,209	50,202
Unrestricted income funds			
Unrestricted funds		<u>123,143</u>	<u>70,876</u>
Total funds	21	<u><u>147,352</u></u>	<u><u>121,078</u></u>

For the financial year ending 31 January 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 9 to 22 were approved by the trustees, and authorised for issue on 8/1/21 and signed on their behalf by:


J Sheward
Trustee

Cancer United

Notes to the Financial Statements for the Year Ended 31 January 2021

1 Charity status

The charity is limited by share capital, incorporated in .

The address of its registered office is:

Millfield House

Station Road

Angmering

West Sussex

BN16 4HY

Authorised for issue date

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Cancer United 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

The trustees have assessed the impact of the Covid-19 virus and it is difficult to evaluate with any certainty the potential outcome on the charity's activities. However, the trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Cancer United

Notes to the Financial Statements for the Year Ended 31 January 2021

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cancer United

Notes to the Financial Statements for the Year Ended 31 January 2021

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer Equipment	over 2 years
Improvements to Property	over 10 years
Plant and machinery	over 4 years
Motor Vehicles	over 5 years

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Cancer United

Notes to the Financial Statements for the Year Ended 31 January 2021

Financial instruments

Classification

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General £	£	£	£
Donations and legacies;				
Donations from individuals	42,187	3,507	45,694	44,382
Grants, including capital grants;				
Grants from other charities	37,639	28,043	65,682	23,839
	<u>79,826</u>	<u>31,550</u>	<u>111,376</u>	<u>68,221</u>

The income from donations and legacies in 2020 of £68,221 is made up of £27,282 from restricted funds, and £40,939 from unrestricted funds.

4 Income from charitable activities

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
CU Fitter Programme	9,297	9,297	24,163
Outsing Cancer	16,625	16,625	13,246
Outkick Cancer	130	130	2,395
Outcycle Cancer	380	380	-
CU Online	14,006	14,006	40
	<u>40,438</u>	<u>40,438</u>	<u>39,844</u>

Cancer United

Notes to the Financial Statements for the Year Ended 31 January 2021

5 Income from other trading activities

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Trading income;			
Shop income from sale of donated goods and services	4,601	4,601	177
Sales of goods and services	566	566	1,818
Events income;			
Other events income	773	773	9,177
Local fundraising and street collection income	12,001	12,001	26,691
	<u>17,941</u>	<u>17,941</u>	<u>37,863</u>

6 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	11	11	6
	<u>11</u>	<u>11</u>	<u>6</u>

7 Other income

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Fees and supplies	624	624	-
Rental income	-	-	270
	<u>624</u>	<u>624</u>	<u>270</u>

Cancer United

Notes to the Financial Statements for the Year Ended 31 January 2021

Further commentary

8 Expenditure on raising funds

a) Costs of generating donations and legacies

		Unrestricted funds		
	Note	General £	Total 2021 £	Total 2020 £
Donations		425	425	476

b) Costs of trading activities

		Unrestricted funds			
	Note	General £	Restricted funds £	Total 2021 £	Total 2020 £
Depreciation, amortisation and other similar costs		-	14,601	14,601	14,601
Other direct costs of activities for generating funds		67,079	19,507	86,586	66,708
		<u>67,079</u>	<u>34,108</u>	<u>101,187</u>	<u>81,309</u>

Cancer United

Notes to the Financial Statements for the Year Ended 31 January 2021

9 Expenditure on charitable activities

		Unrestricted funds	Restricted funds	Total 2021	Total 2020
	Note	General £	£	£	£
Events		19,367	-	19,367	15,537
Direct Charitable Activities		5,765	4,622	10,387	36,523
Allocated support costs		7,112	3,309	10,421	8,551
Governance costs	10	2,329	-	2,329	9,677
		<u>34,573</u>	<u>7,931</u>	<u>42,504</u>	<u>70,288</u>

10 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Independent examiner fees			
Examination of the financial statements	2,329	2,329	1,758
Legal fees	-	-	7,919
	<u>2,329</u>	<u>2,329</u>	<u>9,677</u>

11 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>26,233</u>	<u>23,208</u>

Cancer United

Notes to the Financial Statements for the Year Ended 31 January 2021

12 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	52,519	28,245
Pension costs	968	647
	<u>53,487</u>	<u>28,892</u>

No employee received emoluments of more than £60,000 during the year.

13 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>2,329</u>	<u>1,758</u>

14 Taxation

The charity is a registered charity and is therefore exempt from taxation.

15 Tangible fixed assets

	Improvements to property £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 February 2020	54,887	7,247	79,966	142,100
Additions	<u>-</u>	<u>2,994</u>	<u>14,940</u>	<u>17,934</u>
At 31 January 2021	<u>54,887</u>	<u>10,241</u>	<u>94,906</u>	<u>160,034</u>
Depreciation				
At 1 February 2020	27,443	5,661	47,979	81,083
Charge for the year	<u>5,489</u>	<u>2,013</u>	<u>18,732</u>	<u>26,234</u>
At 31 January 2021	<u>32,932</u>	<u>7,674</u>	<u>66,711</u>	<u>107,317</u>
Net book value				
At 31 January 2021	<u>21,955</u>	<u>2,567</u>	<u>28,195</u>	<u>52,717</u>
At 31 January 2020	<u>27,444</u>	<u>1,586</u>	<u>31,987</u>	<u>61,017</u>

Cancer United

Notes to the Financial Statements for the Year Ended 31 January 2021

16 Debtors

	2021 £	2020 £
Trade debtors	7,459	7,199
Prepayments	1,908	2,076
Other debtors	11,012	-
	<u>20,379</u>	<u>9,275</u>

17 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>84,616</u>	<u>53,812</u>

18 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	3,709	1,968
Other creditors	387	194
Accruals	1,422	864
	<u>5,518</u>	<u>3,026</u>

19 Creditors: amounts falling due after one year

	2021 £
Trustees current accounts	<u>4,842</u>

20 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £Nil (2020 - £Nil).

Cancer United

Notes to the Financial Statements for the Year Ended 31 January 2021

21 Funds

	Balance at 1 February 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 January 2021 £
Unrestricted funds					
<i>General</i>					
General Fund	70,876	138,840	(102,077)	15,504	123,143
Restricted funds					
Postcode Community	8,000	-	(4,000)	-	4,000
CTA UK	21,202	-	(10,602)	-	10,600
Screwfix	5,000	-	-	-	5,000
Will Charitable Trust	16,000	-	(16,000)	-	-
Grundon Waste	-	3,507	(3,507)	-	-
Littlehampton Town Council	-	1,403	(1,403)	-	-
Edward Ghostlin/Albert Hunt	-	10,000	-	(10,000)	-
Rayne Trust	-	5,000	-	(5,000)	-
Clothworkers Fund	-	2,650	(2,146)	(504)	-
Active Sussex	-	5,000	(4,381)	-	619
Sussex Community Fund	-	3,990	-	-	3,990
Total restricted funds	50,202	31,550	(42,039)	(15,504)	24,209
Total funds	121,078	170,390	(144,116)	-	147,352
	Balance at 1 February 2019 £	Incoming resources £	Resources expended £	Balance at 31 January 2020 £	
Unrestricted funds					
<i>General</i>					
General Fund	83,143	118,922	(131,189)	70,876	
Restricted funds					
Postcode Community	12,000	-	(4,000)	8,000	
CTA UK	31,804	-	(10,602)	21,202	
Screwfix	-	5,000	-	5,000	
Will Charitable Trust	-	16,000	-	16,000	
Grundon Waste	-	3,452	(3,452)	-	
Littlehampton Town Council	-	330	(330)	-	
Edward Ghostlin/Albert Hunt	-	2,500	(2,500)	-	
Total restricted funds	43,804	27,282	(20,884)	50,202	
Total funds	126,947	146,204	(152,073)	121,078	

Cancer United

Notes to the Financial Statements for the Year Ended 31 January 2021

22 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	38,117	14,600	52,717
Current assets	104,995	-	104,995
Current liabilities	(5,518)	-	(5,518)
Creditors over 1 year	(4,842)	-	(4,842)
Total net assets	<u>132,752</u>	<u>14,600</u>	<u>147,352</u>

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	31,816	29,201	61,017
Current assets	63,087	-	63,087
Current liabilities	(3,026)	-	(3,026)
Total net assets	<u>91,877</u>	<u>29,201</u>	<u>121,078</u>

23 Analysis of net funds

	At 1 February 2020 £	Financing cash flows £	At 31 January 2021 £
Cash at bank and in hand	<u>53,812</u>	<u>30,804</u>	<u>84,616</u>
Net debt	<u>53,812</u>	<u>30,804</u>	<u>84,616</u>
	At 1 February 2019 £	Financing cash flows £	At 31 January 2020 £
Cash at bank and in hand	<u>39,126</u>	<u>14,686</u>	<u>53,812</u>
Net debt	<u>39,126</u>	<u>14,686</u>	<u>53,812</u>