

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

---

<b>CONTENTS</b>	<b>PAGE</b>
Legal and administrative details	<b>3</b>
Report of the Trustees	<b>4 to 7</b>
Independent Examiners' report	<b>8</b>
Statement of financial activities	<b>9</b>
Balance Sheet	<b>10</b>
Notes to the financial statements	<b>11 to 18</b>

## **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 <sup>th</sup> 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

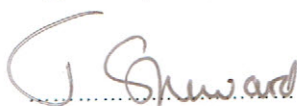
The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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
		£	£	£	£
<b>Income and endowments from:</b>					
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
<b>Total</b>		<b>170,427</b>	<b>10,192</b>	<b>180,619</b>	<b>163,097</b>
<b>Expenditure on</b>					
Raising funds	5	37,328	-	37,328	65,298
Charitable activities	6	130,070	11,224	131,294	124,167
<b>Total</b>		<b>157,398</b>	<b>11,224</b>	<b>168,662</b>	<b>189,465</b>
<b>Net expenditure</b>		<b>13,029</b>	<b>(1,032)</b>	<b>11,997</b>	<b>(26,368)</b>
Transfers between funds		(250)	250	-	-
<b>Net movement in funds</b>	16	<b>12,779</b>	<b>(782)</b>	<b>11,997</b>	<b>(26,368)</b>
<b>Funds brought forward</b>		<b>78,833</b>	<b>782</b>	<b>79,615</b>	<b>105,983</b>
<b>Funds carried forward</b>		<b>91,612</b>	<b>-</b>	<b>91,612</b>	<b>79,615</b>

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

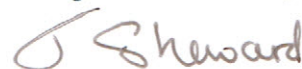
For the financial year ending 31 January 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### 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

18/10/24

## 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 £
<b>a) Costs of generating donations and legacies</b>				
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>b) Costs of trading activities</b>	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>
<b>Total Expenditure on Raising Funds</b>	<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 £
<b>Cost or Valuation</b>				
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>
<b>Depreciation</b>				
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>
<b>Net book value</b>				
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>



## 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 £
<b>Unrestricted funds:</b>					
General Fund	78,833	170,427	(157,398)	(250)	91,612
<b>Restricted funds</b>					
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 £
<b>Unrestricted funds:</b>					
General Fund	104,146	162,485	(187,798)	-	78,833
<b>Restricted funds</b>					
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).