

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

CONTENTS	PAGE
Legal and administrative details	3
Report of the Trustees	4 to 7
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 (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

-
- **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

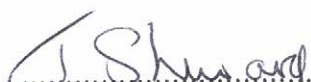
The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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)