

Company registration number: 8180701

Charity registration number: 1157635

Melanoma UK Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2025

Melanoma UK Limited

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Melanoma UK Limited

Reference and Administrative Details

Chief Executive Officer	Tracy Paine MBE (appointed 1 December 2024) Mark Rawden (ceased 31 October 2024)
Trustees	Paula Bridge (Chair) David Bridge Adrian Carroll Barbara Cilindz (appointed 17 June 202 Anita Christine Miller (appointed 31 March 2025)
Principal Office	Adamson House The Towers Business Park Didsbury Manchester M20 2YY
Registered Office	c/o Menzies LLP One Express 1 George Leigh Street Manchester M4 5DL
Company Registration Number	8180701
Charity Registration Number	1157635
Independent Examiner	Menzies LLP One Express 1 George Leigh Street Manchester M4 5DL

Melanoma UK Limited

Trustees' Report

The trustees present their annual report together with the financial statements of the Company for the year ended 31 August 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) (second edition of the Charities SORP (FRS102) October 2019, effective 1 J

Since the Company 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.

I am pleased to present the Chair's Report for 2025, a year in which Melanoma UK continued with its long-standing commitment to supporting communities across the UK through education, prevention and practical guidance on skin health. Throughout the year, the Charity has remained grounded in its founding values while adapting decisively to the changing needs of the public, clinicians, and partner organisations.

Our Mission

To provide support, education, and advocacy for individuals directly and indirectly impacted by melanoma, working in collaboration with clinical and research professionals. Our core focus is to promote skin health and reduce the incidence and impact of this avoidable cancer.

Our Vision

To make a difference in the fight against melanoma by supporting advancements in prevention, treatment, and cure. Through raising awareness and funds, we help individuals be proactive with early detection and ensure access to reliable information and guidance.

Public Benefit

The Trustees confirm they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

The Board reaffirmed Melanoma UK's strategic commitment to prevention and public education, recognising the importance of reaching all age groups and communities with clear, accessible advice on UV protection and skin care. This year we strengthened our work in raising awareness through new campaigns, partnerships and digital engagement initiatives. With a continued rise in melanoma incidence, the Charity's role in promoting early detection and safe behaviours is more vital than ever.

We have also continued to differentiate our position within the wider melanoma landscape by maintaining a clear focus on prevention and public engagement, thereby complementing the work of other specialist organisations and charities.

Melanoma UK Limited

Trustees' Report

Objectives and activities

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)

Strategic Progress

The Charity has worked steadily toward the objectives set out in the Strategic Plan 2025–2028. These include increasing public awareness, advancing prevention messaging, strengthening educational resources and investing in research that can contribute to improved clinical outcomes.

This year reflects steady and positive progress across our five strategic objectives:

1. Raise funds to support the prevention, treatment, and cure of melanoma
2. Increase public awareness through education
3. Provide financial support for research and collaboration
4. Ensure accessible and reliable information
5. Advance advocacy and policy influence

The Board has monitored progress against these priorities throughout the year and is encouraged by the gains made in public visibility, clinical partnerships and the development of new tools and resources to support communities across the UK.

A notable milestone in 2025 has been the collaboration with Thiscovery to develop a national listening exercise for individuals with lived experience of melanoma and other skin cancers. This project is an important opportunity to shape Melanoma UK's future direction, ensuring our work remains grounded in the needs of those we serve.

Educational and Community engagement

Melanoma UK worked closely with clinical advisors, specialist nurses and ambassadors throughout the year, ensuring that our prevention messages aligned with best practice and reached the communities that need them most. Notable contributions included the expansion of our skin health FAQs, targeted education features developed with clinical experts, the continued development of training materials and skin-check awareness resources.

We also benefitted from the active engagement of our ambassadors who extended our reach through local events, media opportunities, and community-based projects. Their support remains vital, and we are grateful for their dedication. Some key activities in this year included the delivery of Skin protection Awareness sessions to groups including:

- Lupus Group (Cardiff)
- DHU Healthcare (planned for cancer awareness day)

Workplace wellness events were delivered at BAE Systems (at two UK manufacturing sites as well as an on-line session) and for Liz Earle colleagues based in John Lewis with excellent feedback.

Portland Clinical provided mole clinics on our behalf to colleagues at Watches of Switzerland (WOS) who also made a substantial donation to the Charity. WOS supported the Melanoma Garden at Manchester Flower Festival which provided strong public engagement across four days and featured on national TV and press.

Melanoma UK Limited

Trustees' Report

Review of activities

Governance and Organisational development

We were delighted to welcome Tracy Paine MBE to join the team as our new CEO in November 2024 . Tr has immense experience in the Charitable sector and is a valuable addition to t

The Board has maintained firm oversight of governance and compliance throughout the year. The ongoing Charity Commission inquiry has required detailed engagement, and the Charity has responded constructively and transparently to all requests for information. While this process has inevitably placed constraints on some external activities, it has also strengthened our internal systems, decision-making processes, and documentation standards.

- We continue to ensure that internal controls are robust, risks are monitored, and governance practices remain fit for purpose. The recruitment of additional trustees has broadened the Board's skills and strengthened financial and operational scrutiny.
- An HMRC Gift Aid audit was completed within required timescales.
- Trustees strengthened oversight with support from our newly appointed chartered finance professional.
- Operational effectiveness continued to improve under the leadership of the CEO and senior management team.
- The Board undertook a structured review of trustee tenure and skills requirements of maintaining strong leadership continuity as the Charity looks ahead to 2026 and beyond.

Melanoma UK Limited

Trustees' Report

Fundraising disclosures

Fundraising and Financial Stewardship

In 2025 we continued to take a careful, practical approach to income generation. We strengthened our relationships with corporate partners, expanded community fundraising initiatives and explored new grant opportunities, including the introduction of a structured application process with our medical advisors to ensure the grants process is fair and equitable.

Despite a challenging economic environment, the Charity remained financially stable, whilst making a material investment of funds, enabling us to continue delivering our mission.

Some of our key Corporate and Partnership Contributions have included:

- Watches of Switzerland: £25,00
- NYCD Lottery: £13,003 YTD with ongoing weekly contributions
- Merck: £10,00
- Tennent's "Taps Off" Campaign: £6,000
- Jewson/Nivea Sun partnership: £6,000
- Vita Liberata (UV awareness campaign): £4,600
- Climbers Against Cancer
- RJC Plant Services 2025 Calendar : £8
- Dussl on-going partnership with donations from s

Community Fundraising Examples

- Kemsley Charitable Trust: £5,1
- Slinfold Golf Club COY: £3,800
- Performance Coaching Group
- GC Exercise fundraiser: £1,670
- Matt Bryant raffle: £1,062
- Tour de 4 ride :£9
- Miles for Melanoma: £627

In addition to this, there has been a steady stream of donations from smaller public fundraisers via Just In Memory Of and our own fundraising / appeal pages.

Charity Funds Expenditure

Key investments in 2025 were in line with our plans and Strategic Objectives such as funding research (see grants awarded below), raising awareness (such as the Manchester Flower festival public event) and public engagement (such as our National listening project). These projects alone represent circa £55,000 of actual and imminent spend with a further £30,000 to £50,000 spend in the pipeline for investment in diagnostic equipment currently being planned.

Research

Supporting meaningful research has remained a priority for the Charity. In 2025, two research grants were awarded following a robust, multidisciplinary assessment process. These grants support projects at the University of Birmingham and the University of Manchester each focused on critical areas of melanoma treatment science.

Melanoma UK Limited

Trustees' Report

Research Grants Awarded

1. University of Birmingham - Dr Matthew P

- Project: CMV-specific T-cells in melanoma to improve immune checkpoint therapy outcomes.
- Grant: £19,30
- Relationship strengthened through on-site visit and future collaboration potential. Lab visit took place in October 2025.

2. University of Manchester - Dr Rebecc

- Project: Understanding tumour microenvironment changes in liver metastases to optimise treatment.
- Grant: £9,995
- Laboratory visit took place in October 2025.

The Board recognises the importance of these investments, not only for their scientific value but also for the relationships they strengthen across clinical and academic sectors.

Financial review

The Charity's income is mainly from donations and discretionary sponsorship. Income for the year was £211,758 (2024: £285,944) with restricted income equating to £nil (2024 - £nil) and unrestricted to £211,758 (2024: 285,944).

At the end of the year there were total funds of £318,607 (2024: £310,653) comprising £4,562 (2024: £4,562) of restricted funds and £314,045 (2024: £306,091) of unrestricted funds.

Amounts held in fixed assets were £2,218 leaving £316,389 in free reserves.

Policy on reserves

The Trustees aim to maintain reserves in unrestricted funds at a desired level of £100,000, This level of reserves is considered to be reasonable to support the Charity's ongoing commitments.

At the financial year end, Melanoma UK's reserves were higher than the stated reserves policy of £100,000.

Plans for future periods

Aims and key objectives for future periods

Looking ahead

As we move into 2026, our priority remains clear: to protect and educate the public, support earlier detection and ensure individuals and families have access to reliable, practical information about melanoma and non-melanoma skin cancer. We will continue strengthening our governance, expanding our prevention work and developing the Charity's operational capacity.

The Trustees recognise the importance of building upon 2025's achievements with continued focus on:

- Strengthening financial sustainability
- Expanding evidence-based education
- Growing clinical partnerships
- Ensuring governance excellence
- Completing the national listening project and using its findings to inform 2026–2027 strategy
- Continuing to build influence in national policy on UV safety and skin cancer prevention

The Charity enters 2026 with strong foundations, renewed confidence across stakeholders, and a clear set of priorities.

The Trustees are responsible for preparing the Annual Report and Financial Statements in accordance with applicable law and UK accounting standards.

Melanoma UK Limited

Trustees' Report

Going concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future.

Structure, governance and management

Melanoma UK is registered as a charitable company limited by guarantee and was set up by a Memorandum Association on 15/08/2012, and the Articles were since amended by a special resolution passed on 27/05/2014 with charity registration number 1157635.

Recruitment and appointment of trustees

The company is the responsibility of the trustees who are elected in accordance with the terms in its Memorandum of Association. The Trustees are legally responsible for managing, controlling, and directing the affairs of their charity. All directors of the company are also trustees of the Charity, and there are no other trustees. The trustees named below served in the year. The board has the power to appoint additional trustees as it considers fit to do so based on their suitability for the role. A board skills audit was undertaken with a view to expand the skillset of the board and recruitment is ongoing.

The Trustees who served during the year were: -

Mrs Paula Bridge (Chair)

Mr David Bridge

Mr Adrian Carroll

Mrs Barbara Cilindz (appointed 17 June 2025)

Mrs Anita Miller (appointed 31 March 2025)

Melanoma UK Limited

Trustees' Report

Organisational structure

Acknowledgements

On behalf of the Trustees, I extend sincere thanks to our CEO, Management and staff team, clinical ambassadors, supporters, and volunteers. Their dedication and professionalism underpin everything the Charity has achieved in 2025. We also thank our donors and fundraisers whose generosity enables us to pursue our mission. Their efforts, combined with careful financial management have ensured that Melanoma UK remains well positioned to deliver its charitable objectives.

Melanoma UK enters 2026 with a firm strategic direction and a strengthened foundation. The Board will continue to guide the Charity with diligence and commitment, ensuring we remain aligned with our core mission to reduce the incidence and impact of melanoma across the UK.

Raising Public Awareness and Education

We are consistently delivering three weekly social media posts with two dedicated to melanoma education and we have seen a significant increase in social media followers, impressions and engagement. Our commitment and has included high-profile media appearances in the national press and BBC radio stations. Also to note:

- Contribution to an RCN training video on performing mole checks with over 2,000 views in week one.
- Expansion of educational resources on the website including melanoma FAQs, non-melanoma skin cancer Q&A, child-friendly sun-safe posters and downloadable tools.
- Co-production of “Easy Read” leaflets for people with learning disabilities and autism.
- Co- production of RCN Nurse g
- Promotion and signposting of other accredited training for health and beauty and medical professionals

Partnerships and Sector Collaboration

Melanoma UK’s relationship with clinicians, researchers and sector bodies remains central to our work. We have engaged constructively with organisations across dermatology, oncology, nursing and public health, ensuring our efforts align with emerging evidence and national priorities. We have put a great effort i signposting and support for SKcin’s accredited MASCED Pro courses; promotion of Melanoma Fund and Melanoma Focus campaigns. We look forward to further collaboration in 2026.

Key Involvement

This year we have been committed to providing support for the national cancer initiatives to include;

- Oral and written evidence to the All-Party Parliamentary Group (APPG) on UV Safety and we have ongoing liaison with British Beauty Council
- Provided support for the Rare Cancer Bill through Cancer 52 collaborations.
- Participation in One Cancer Voice parliamentary stunt highlighting gaps in the National C
- Ongoing advocacy for banning commercial sunbeds in the UK in partnership with leading clinicians and academics.
- Contribution to national narrative following WHO recognition of SPF as an essential medicine.
- Clear and consistent signposting to reputable clinical and support services
- Newsletter circulation surpassed 400 recipients with strong engagement.

Melanoma UK Limited

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Melanoma UK Limited for the purposes of company 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 departure 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.

The annual report was approved by the trustees of the Charity on 03-Mar-2026 and signed on its behalf

Signed by:

Paula Bridge

.....F20753874AAE421.....

Paula Bridge (Chair)
Trustee

Melanoma UK Limited

Independent Examiner's Report to the trustees of Melanoma UK Limited

I report on the accounts of the Charity for the year ended 31 August 2025 which are set out on pages 11 to 21 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the Charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:


(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:


.....
Helen Binns FCA
ICAEW

One Express
1 George Leigh Street
Manchester
M4 5DL

03-Mar-2026
Date:.....

Melanoma UK Limited

Statement of Financial Activities for the Year Ended 31 August 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	187,833	-	187,83
Other trading activities	4	17,861	-	17,86
Investment income	5	6,064	-	6,064
Total Income		211,758	-	211,758
Expenditure on:				
Charitable activities	6	203,804	-	203,804
Total Expenditure		203,804	-	203,804
Net income		7,954	-	7,954
Net movement in funds		7,954	-	7,954
Reconciliation of funds				
Total funds brought forward		306,091	4,562	310,653
Total funds carried forward	15	314,045	4,562	318,607

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	267,102	-	267,1
Other trading activities	4	11,489	-	11,489
Investment income	5	7,353	-	7,353
Total Income		285,944	-	285,944
Expenditure on:				
Charitable activities	6	241,113	-	241,113
Total Expenditure		241,113	-	241,113
Net income		44,831	-	44,831
Net movement in funds		44,831	-	44,831
Reconciliation of funds				
Total funds brought forward		261,260	4,562	265,822
Total funds carried forward	15	306,091	4,562	310,653

All of the Charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 15.

Melanoma UK Limited

(Registration number: 8180701)

Balance Sheet as at 31 August 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	2,218	2,790
Current assets			
Stocks	12	13,374	8,985
Debtors	13	1,200	70,549
Cash at bank and in hand		329,885	260,074
		344,459	339,608
Creditors: Amounts falling due within one year	14	(28,070)	(31,745)
Net current assets		316,389	307,863
Net assets		318,607	310,653
Funds of the charity:			
Restricted funds		4,562	4,562
Unrestricted income funds			
Unrestricted funds		314,045	306,091
Total funds	15	318,607	310,653

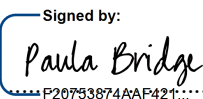
For the financial year ending 31 August 2025 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 11 to 21 were approved by the trustees, and authorised for issue on 03-Mar-2026 and signed on their behalf by:

Signed by:

P20753874AAFP421.....
Paula Bridge (Chair)
Trustee

Melanoma UK Limited

Notes to the Financial Statements for the Year Ended 31 August 2025

1 Charity status

The Charity is a charity limited by guarantee and consequently does not have share capital. Each of the trust is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the event of liquidation.

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) and the Companies Act 2006.

Basis of preparation

Melanoma UK Limited 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.

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.

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.

Melanoma UK Limited

Notes to the Financial Statements for the Year Ended 31 August 2025

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank. 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.

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.

Tangible fixed assets

Individual fixed assets 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
Motor vehicles	25% reducing balance
Fixtures, fittings and equipment	20% straight line
Office equipment	20% straight line

Melanoma UK Limited

Notes to the Financial Statements for the Year Ended 31 August 2025

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

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.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

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

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

Melanoma UK Limited

Notes to the Financial Statements for the Year Ended 31 August 2025

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2025	2024
		£	£
Donations and legacies;			
Donations from individuals	181,674	181,674	256,690
Gift aid reclaimed	6,159	6,159	10,412
	<u>187,833</u>	<u>187,833</u>	<u>267,102</u>

4 Income from other trading activities

	Unrestricted funds		
	General	Total	Total
	£	2025	2024
		£	£
Lotteries and competitions income	17,861	17,861	11,489
	<u>17,861</u>	<u>17,861</u>	<u>11,489</u>

Melanoma UK Limited

Notes to the Financial Statements for the Year Ended 31 August 2025

5 Investment income

	Unrestricted funds	Total 2025	Total 2024
	General £	£	£
Interest receivable and similar income;			
Other interest receivable	6,064	6,064	7,353

6 Expenditure on charitable activities

		Unrestricted funds	Total 2025	Total 2024
	Note	General £	£	£
Staff costs	8	79,659	79,659	22,883
Allocated support costs		114,655	114,655	204,291
Governance costs	7	9,490	9,490	13,939
		203,804	203,804	241,113
		Activity support costs £	Total 2025 £	Total 2024 £
Fundraising costs		4,813	4,813	3,963
Advertising and marketing		13,552	13,552	9,019
Direct expenditure		38,593	38,593	(8,985)
Premises costs		131	131	1,808
Insurance		1,333	1,333	1,426
Finance costs		462	462	1,162
Motor and travel		2,067	2,067	2,173
Consulting		27,767	27,767	96,254
Entertainment		18	18	73
Staff costs		79,659	79,659	22,883
Staff training		580	580	-
Hire of equipment		-	-	457
Depreciation		652	652	2,698
Profit on disposal of fixed asset		-	-	(2,833)
Website and social media costs		16,104	16,104	16,328
Telephone and internet		4,141	4,141	7,305
Sundry		1,868	1,868	6,536
Legal and professional		1,176	1,176	2,173
Exceptional admin costs		-	-	62,638
Printing, postage and stationery		593	593	1,463
Office expenses		805	805	632

Melanoma UK Limited

Notes to the Financial Statements for the Year Ended 31 August 2025

	Activity support costs £	Total 2025 £	Total 2024 £
Governance	9,490	9,490	13,940
	<u>203,804</u>	<u>203,804</u>	<u>241,113</u>

£203,804 (2024 - £241,113) of the above expenditure was attributable to unrestricted funds and £Nil (2024 - £Nil) to restricted funds.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	3,300	3,300	3,300
Other fees paid to examiners	6,190	6,190	10,639
	<u>9,490</u>	<u>9,490</u>	<u>13,939</u>

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	78,333	22,508
Pension costs	1,326	375
	<u>79,659</u>	<u>22,883</u>

The monthly average number of persons (including senior management team) employed by the Charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Average number of employees including directors	<u>7</u>	<u>4</u>

The total employee benefits of the key management personnel of the Charity were £Nil (2024 - £Ni

Melanoma UK Limited

Notes to the Financial Statements for the Year Ended 31 August 2025

9 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	3,300	3,300
Other fees to examiners		
All other services	6,190	10,639

10 Taxation

The Charity is a registered charity and is exempt from taxation of its income and gains falling within section 524 of the Income Tax Act 2007 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the current and prior year.

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 September	3,170	3,170
Additions	80	80
At 31 August 2025	3,250	3,250
Depreciation		
At 1 September 202	380	380
Charge for the year	652	652
At 31 August 2025	1,032	1,032
Net book value		
At 31 August 2025	2,218	2,218
At 31 August 2024	2,790	2,790

12 Stock

	2025 £	2024 £
Stocks	13,374	8,985

13 Debtors

	2025 £	2024 £
Accrued income	1,200	70,549

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Notes to the Financial Statements for the Year Ended 31 August 2025

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	21,999	25,752
Other taxation and social security	274	(947)
Other creditors	307	-
Accruals	5,490	6,940
	<u>28,070</u>	<u>31,745</u>

15 Funds

	Balance at 1 September 2024 £	Incoming resources £	Resources expended £	Balance at 31 August 2025 £
Unrestricted funds				
<i>General</i>				
General	306,091	211,758	(203,804)	314,045
Restricted funds				
Non Melanoma Skin Cancer	1,000	-	-	1,000
B-raf Awareness	3,562	-	-	3,562
Total restricted funds	<u>4,562</u>	<u>-</u>	<u>-</u>	<u>4,562</u>
Total funds	<u>310,653</u>	<u>211,758</u>	<u>(203,804)</u>	<u>318,607</u>
	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
Unrestricted funds				
<i>General</i>				
General	261,260	285,944	(241,113)	306,091
Restricted funds				
Non Melanoma Skin Cancer	1,000	-	-	1,000
B-raf Awareness	3,562	-	-	3,562
Total restricted funds	<u>4,562</u>	<u>-</u>	<u>-</u>	<u>4,562</u>
Total funds	<u>265,822</u>	<u>285,944</u>	<u>(241,113)</u>	<u>310,653</u>

Melanoma UK Limited

Notes to the Financial Statements for the Year Ended 31 August 2025

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	2,218	-	2,21
Current assets	339,897	4,562	344,459
Current liabilities	(28,070)	-	(28,070)
Total net assets	314,045	4,562	318,607