

CHARITY COMMISSION



Lung Cancer Nursing UK

ANNUAL REPORT AND ACCOUNTS FINANCIAL YEAR ENDING
JANUARY 2025

Charitable Incorporated Organisation number: 1160011

LUNG CANCER NURSING UK | FIFTEEN Rosehill, Montgomery Way, Rosehill Estate CARLISLE, CA1 2RW

About LCNUK

Lung Cancer Nursing UK was established in 1998 to support the advancement of health by providing nurses who specialise in the treatment of patients with lung cancer or mesothelioma with support, education and the opportunity to communicate and network with peers; and to provide a national voice on clinical and strategic issues for specialist lung cancer nurses. The organisation became a charitable incorporated organisation (CIO) in 2015.

Membership is open to any specialist nurse who spends more than 50% of their working week or clinical activities in caring for patients with lung cancer and or mesothelioma within the NHS environment. A separate associate membership scheme is available for Lung Cancer Navigators/Care Coordinators and associate membership is also open to those who do not meet the criteria for full membership. The experience and clinical background of the members working environments are very diverse, including, palliative care, oncology (cancer centres or units) respiratory medicine, community and others, this affords the organisation a wealth of knowledge into which members can access.

The activities of the CIO fall into four distinct categories, these are as follows:

Clinical

- Improving the care lung cancer patients receive.
- Disseminating best practice and sharing information and knowledge

Developmental

- Keeping members up-to-date with the latest lung cancer news through our e-bulletins
- Highlighting new developments in the UK.
- Encouraging regional participation within LCNUK

Education

- Providing a forum to disseminate new developments, skills, treatments and practice through educational programmes, annual conference, resources and publications
- Sharing clinical updates and best practice with members
- Supporting and fostering audit and research in lung cancer and within the role of the LCNS

Professional

- Providing support and networking, infrastructure and opportunities.
- Campaigning for and supporting the role of the lung cancer nurse specialist
- Providing a voice on clinical and strategic issues.
- Highlighting the specialist role of nurses in caring for people with lung cancer and mesothelioma
- Representing lung cancer nurse specialists on national and international bodies and organisations

2025 Business Priorities

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 Trustees confirm that the Annual Report and Financial Statements of the charity comply with the current statutory requirements, the requirements of the charity'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).

The Trustees have complied with the duty in part 1 section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. A detailed report of the activities undertaken and achievements by the Charity to further its charitable purposes for the public benefit is given below¹.

In 2025, LCNUK priorities were unchanged:

Professional

To act as advocates for patients with lung cancer on national professional bodies such as NICE/BTOG.

To represent the lung cancer nurse specialist on professional bodies and committees and provide a voice on strategic issues at a regional and national level.

To promote the lung cancer nurse specialist role and its benefits on an international platform.

To share best practice in lung cancer and mesothelioma care.

Developmental

To continue production and circulation of a monthly e-bulletin to share best practice and highlight lung cancer and relevant nursing news and events.

To maintain the LCNUK website creating, sharing and signposting to relevant news and events.

Education and Clinical

Annual Conference June 2024 – To provide ongoing professional education to lung cancer nurse specialists through its annual conference.

To provide regular educational programmes of activity including webinars and podcasts.

Research

To support ongoing research programmes with academic institutions and provide small research grants to support lung cancer nurse specialists taking their first steps in research and those seeking advanced care practitioner status.

2024 Impact report

The continued pressure of work experienced by lung cancer nurse specialists has not abated during this period. Significant challenges remain due to high caseloads, staffing shortages and increasingly complex patient cases with multiple morbidity and complex treatment regimens. National guidelines recommend a caseload of no more than 80 new patients per year but many nurses are exceeding this limit carrying from between 100 and 200 patients and, as treatments improve and patients live longer there are increasing ongoing needs of lung cancer survivors that also have to be met.

The struggling workforce impacts on what LCNUK, as a professional organisation, can do to support the workforce. Increasingly, we have had to resort to the development of short form digital media to support education and professional development as fewer nurses are able to take time away from the coal face for meetings and courses.

Efforts have been put in place to support the workforce through the appointment of Navigators/Cancer Care Coordinators*. LCNUK has recognised the growing importance of the role of the Navigator and has opened up associate members for navigators working in lung cancer with projects ongoing to share best practice and optimise the relationship between lung cancer nurse specialist and navigator.

During 2024 membership of all types of members increased slightly to 293.

Membership	2024	2023	2022	2021	2020	2019	2018
New	74	95	113	86	50*	82	52
Renewed	219	178	179	282*	156*	180	158
Expired / Cancelled	115	114	150	0*	113	71	67

*Any member who paid for a membership in 2020, has had their membership end date extended to 2022

Professional

Influencing and contribution to national policy

LCNUK works alongside many organisations across the UK to inform lung cancer policy, promote best practice and act as the patients advocate for people with lung cancer.

In 2024, we contributed to collaborate with national bodies including NICE, BTOG, UKLCC, Roy Castle Lung Cancer Foundation and other lung cancer related organisations to support the development of national policy and guidelines.

The organisation has continued to support Lung Cancer Europe Activities which have had number of initiatives taking place.

In 2024 we implemented an ambitious programme of work to explore how to assess patient complexity and its impact on the staffing requirements for lung cancer nurse specialists. A questionnaire was developed and piloted with members of the committee before being taken out to the membership through our annual project workshop. The outputs of the work will be shared with LCNUK members in June 2025 and through abstracts submitted to BTOG and the World Conference on Lung Cancer in 2025.

* Navigator/supporter roles as described in the National Optimal Lung Cancer Pathway support healthcare professionals by taking on administrative and coordinator roles to support Lung Cancer Nurse Specialists and deliver a more patient friendly and patient centred experience

Representation

- British Thoracic Oncology Group
- Clinical Expert Group (Lung Cancer)
- Global Lung Cancer Coalition
- International Thoracic Oncology Nurses Forum
- Lung Cancer Europe
- Mesothelioma UK
- National Lung Cancer Audit
- National Institute for Health and Care Excellence
- Roy Castle Lung Cancer Coalition
- Scottish Medicines Consortium
- Scottish Lung Cancer Nurses Forum
- UK Lung Cancer Coalition
- Welsh Lung Cancer Nurses Forum

The group has also collaborated and supported gene specific patient groups and Ruth Strauss Foundation

Developmental

Communicating with our members

LCNUK has continued to deliver short form succinct communications with members providing bite-size news and information that can be absorbed in the short window of time available to our members. To facilitate this, we continue to use social media to push out key messages, regularly update the content on our website with direct links from the home page to key important lung cancer and nursing news. We also prepare and deliver a monthly members newsletter featuring bite-size news and signposting members to educational and professional development information as well as updates on key lung cancer news and links to other charity and not-for-profit news.

Professional

In 2024, LCNUK launched a new £20,000 fund initiative to support leadership training. Members fulfilling specific criteria have the opportunity to apply for grant funding to support NHS approved leadership courses. Two applications have been received and approved for funding. Those awarded the grant are required to support LCNUK activities upon completion to share their learning and agree to help mentor future applicants.

Education and clinical

In 2024 we hosted our annual conference at The Hilton Hotel Glasgow. The conference attracted 305 attendees of which 149 were members of LCNUK. 97% of those who completed the evaluation reported that the conference was relevant to their educational needs with similar numbers reporting that the information was well presented by knowledgeable and appropriate speakers. This was the first time the conference exceeded 300 delegates since COVID-19 and shows promise for the future role of our annual conference. In taking the learning from the conference it was agreed that future conferences may offer a trial of multi-stream educational content to allow those attending to personalise their conference experience based on their own learning needs.

The organisation hosted five webinars in 2024 which members could attend live or watch on-demand at their leisure. These included: -

Lung cancer in the LGBTQIA community	May 2024	Peter Barton
Management of Mesothelioma	June 2024	Leah Taylor
Understanding and managing frailty in lung cancer	July 2024	Fabio Gomes
Common mental health presentations in lung cancer	September 2024	Asanga Fernando & Jo Ashcroft
Smoking cessation – how you can support your patients to quit	Nov 2024	Professor Sanjay Agrawal

In 2024 we also introduced a new learning medium by offering members exclusive access to a new podcast platform. Two podcasts were launched with more planned in 2025.

In 2024 we also, in collaboration with Mesothelioma UK, updated existing and produced new resources on the diagnosis and management of mesothelioma. A dedicated learning module was developed that users could undertake after studying the resources to test knowledge and receive a certificate of completion for professional portfolios and CPD.

Research

LCNUK has a small workgroup of active members interested in research (known as RIG – Research Interest Group) led by Suriya Kirkpatrick.

The group contribute to ongoing lung cancer research projects and promote access to clinical trials.

Regretfully, there were no suitable applications for small grants in 2024. LCNUK recognise this is a symptom of the pressure on the lung cancer workforce with little to no time available for research work.

29 abstracts were submitted to the LCNUK annual conference (vs 21 in 2023).

Three applications were received for our annual award programme.

Another sub-group of members, the thoracic surgical group, continued working on a project, *"Is surgical follow-up equitable for all patients"*. The results of work will be submitted as an abstract for presentation at a national conference.

Plans For Future Periods

In 2025, LCNUK will be finalising its plans and implementing a programme of work to develop a patient complexity tool.

We will be seeking to influence the national agenda to ensure that patients have timely and appropriate access to lung cancer nurse specialists to advocate for patients in the lung cancer journey. We will continue to act as patient representatives and advocates at a national policy level.

We will continue to collaborate with partner organisations to support service delivery, timely diagnosis and appropriate management for people with lung cancer.

We will be collaborating with lung cancer groups in Australia to promote the value of the lung cancer nurse specialist role.

We will promote best practice through the sharing of clinical knowledge and skills at our annual flagship two-day conference in June 2025. Alongside our conference we will continue to deliver digital learning programmes including webinars, podcasts and online learning modules to support professional development.

We will work to develop a framework for best practice for navigators/cancer care coordinators and highlight the benefits of the role in supporting lung cancer nurse specialists to deliver effective and timely care for people with lung cancer.

We will continue to promote member communications, the sharing and dissemination of relevant lung cancer news and information.

In June 2025 we will undertake a strategy review to explore how we can best support LCNUK members and influence best practice in lung cancer care and support in the short medium and longer term.

Structure, Governance & Management

Constitution

The charity is a registered charitable incorporated organisation, charity number 1160011. Formal membership is open to any lung cancer nurse specialist who spends more than 50% of their working week or clinical activities in caring for patients with lung cancer or mesothelioma in the UK NHS. In addition, associate membership is open to healthcare professionals, navigators/cancer care coordinators in a lung cancer/mesothelioma academic or lung cancer/mesothelioma research role. Such membership is subject to approval by the LCNUK Committee.

Method of appointment and 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 constitution. During this period the LCNUK was managed by ten trustees, led by Diana Borthwick who took up the role as chair from 5th January 2024. The trustees, or any member of LCNUK can

recommend a trustee for appointment. One third of the trustees retire each year and may be re-appointed. Applicants are asked to provide a CV and covering statement. A shortlist is drawn up and interviewed by a panel appointed by the Board of Trustees. Three co-opted trustees were formally appointed at the AGM in June 2024 Nicola Handley, Dominic Smith and Catherine Haywood. Lorraine Creech, Isobel Lovett and John White were re-elected in June 2024, though Isobel Lovett later resigned on 3 July 2024. Despite extensive efforts the trustees were unable to get hold of Rory Underwood. A final letter was sent and he was removed from the board in February 2024. Alison Leary resigned in November 2024.

Policies adopted for the induction and training of trustees

A trustee recruitment and induction pack is available to support new trustees in learning about the organisation, its role, governance and responsibilities of trustees. The trustee terms of reference and trustee manual was reviewed and updated in 2024. A trustee skills audit was undertaken in 2024. LCNUK is also a member of the National Council for Voluntary Organisations to take advantage of governance training opportunities.

Organisation structure and decision making

The Trustees are assisted by the LCNUK Committee. The chair of the LCNUK committee attends trustee meetings to ensure continuity and good communications. During 2024 the committee was comprised of 12 elected members of LCNUK and three co-opted members, Suriya Kirkpatrick, Alison Edwards and Matthew Kelly. The LCNUK committee formulates recommendations on the aims, strategies and activities of the charity for approval by the trustees.

An agency, Red Hot Irons Limited (RHI), is contracted to run the day-to-day business administration and operations of the organisation.

Pay Policy for key management

There are no paid staff, all work undertaken by the committee and trustees is done so voluntarily. The support agency is contracted to run the operational day-to-day activities and business administration.

Application and adherence to the Charity Governance Code

LCNUK recognise good governance is essential to our effectiveness, reputation and credibility. The Board of Trustees regularly review activities, policies and processes to ensure the charity is delivering against its mission and charitable objectives. We have robust measures in place to ensure effective and clear overview of financial controls. The board undertakes a regular review (every two years) of its effectiveness, assessing competencies, skills gaps and training needs through a process of external audit and facilitated discussion.

In 2024, LCNUK adopted a new policy on disciplinary procedures and updated its policies on Membership, Privacy, Safeguarding and Well-being, Antiharassment and bullying. The investment, reserves and risk management policies were also reviewed as part of the routine governance of the organisation.

We operate a robust conflicts of interest policy, and all Trustees and Committee members complete declarations of interest each year. Conflict of interests form a standing item on all committee/board agendas. The Board aims to continuously improve its governance processes and is currently working through the new [Charity Governance Code](#) to ensure its governance structures adhere to the principles of the code and recommended practice.

Risk management

The Trustees analyse and undertake a review of the risks the Charity is exposed to as part of an annual business planning process and in accordance with Charity Commission guidance (CC26), scoring the risks

according to likelihood and impact. The systems and actions established to mitigate those risks are also reviewed by Trustees at each Board meeting and updated and adjusted accordingly, with the net risk in each area agreed. High risks closely monitored by the Trustees are:

- High level of dependency on too few income streams puts LCNUK at risk of sudden and/or long-term loss of funding – efforts continue to diversify income streams to include more Trusts and Foundation as well as funding from non-pharmaceutical companies.
- Potential for a sudden drop in income and the need to dip into accumulated reserves
- The risk that LCNUK could be perceived as being unduly influenced by sponsors/pharmaceutical industry. LCNUK has adopted a stringent endorsement policy and ensures where possible that there is a balance of sponsors from across the industry spectrum with no one sponsor having significant influence or control. Sponsors are not permitted to have any form of editorial control or influence over the content and development of new LCNUK branded materials

In 2024, LCNUK opened two new bank accounts to mitigate financial risk and maximise Financial Services Compensation if required. Further work in this area is planned to ensure the safety of funds and maximise safe returns.

Volunteers

The Society is heavily reliant on the time, expertise and energy of its committee and other members. Much of the work of the charity is conducted virtually via email and teleconference and is undertaken on a voluntary basis.

Trustees, executive committee & senior management

Trustees

David Baldwin
George Bate (re-elected 21 June 2024)
Diana Borthwick (**Chair** – appointed January 5 2024)
Lorraine Creech (re-elected 21 June 2024)
Nicola Handley (elected 21 June 2024)
Catherine Haywood (elected 21 June 2024)
Alison Leary (resigned 1 November 2024)
Isobel Lovett (resigned 3 July 2024)
Dominic Smith (elected 21 June 2024)
Rory Underwood (removed 29 February 2024)
John White (re-elected 21 June 2024)

LCNUK Committee

Victoria Anderson (resigned Nov 2024)
Peter Barton
Karen Clayton (CHAIR)
Pamela Dalrymple
Marie Eaton (sabbatical from June 2024)
Annabel Grinbergs (elected Nov 2024)
Emma Halkyard (co-opted)
Sarah Ivey (resigned Nov 2024)
Lavinia Magee (resigned Nov 2024)
Julia McAdam
Karen McCrae (elected Nov 2024)
Jennifer Ross (re-elected Nov 2024)
Paula Shepherd
Charlotte Smith
Bing Smith
Jane Weir (elected Nov 2024)

Co-opted LCNUK Committee members

Suriya Kirkpatrick (Research Interest Group Lead)
Matthew Kelly (NI representative)
Alison Edwards (Welsh representative) resigned Jan 2025

Registered office

c/o Dodd & Co
FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Charity Registered Number

1160011

Accountants

Dodd & Co Chartered Accountants
FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
Carlisle
CA1 2RW

Bankers

Unity Trust bank plc
Nine Brindley Place
Birmingham
B1 2HB

Nationwide Building Society
Nationwide House
Pipers Way
Swindon
SN38 1NW

The Charity Bank Limited,
Fosse House,
182 High Street,
Tonbridge, TN9 1BE

Teachers Building Society:
Allenview House,
Hanham Road,
Wimborne, Dorset,
BH21 1AG

Financial Review

Principal Funding

The principal funding sources for the Charity in 2024 as in previous years were:

- Voluntary income from the pharmaceutical industry (fees from the LCNUK Corporate Sponsorship)
- Income from sponsorship of charitable activities by pharmaceutical companies and/or solicitors
- Membership fees

The total funding secured in 2024, £232,804 an increase of £68,582, this was largely due to the charity attracting corporate sponsorship from two sponsors. We were also able to attract a grant of £5,000 to support our leadership programme. We were also able to secure additional investment interest through spreading income across different bank accounts with increased interest rates which allowed us to attract £6,808 vs £1,086 in the prior year.

Membership fees were similar to 2024 but we attracted additional paying delegates to the conference resulting in a conference registration income of £30,793 vs £22,356 in the prior year.

Principal Expenditure

Total expenditure in 2024 was £157,611. This represents an increase in expenditure of £1,672, an increase of less than 2% on the prior year. We feel confident that we have managed to contain expenditure in spite of external influences and rising interest rates.

The largest item in support costs was secretariat, membership and administration costs, which includes fees paid to Red Hot Irons. Red Hot Irons is contracted to run the day-to-day operations of the charity, including book-keeping, governance support, maintenance and upkeep of our website, membership management and communications, committee management, events, IT, webinars, analytics and database.

Reserves Policy

LCNUK has no regular guaranteed sources of income and the long-term funding of the charity is uncertain. The charity however does have fixed operating costs in terms of the activities required to maintain its presence and further its charitable objectives. The charity's work is planned one year in advance with financial commitments made up to two years in advance on some programmes such as the annual conference.

The Trustees have therefore decided that to see programmes through to completion in the event of a serious reduction in funding, an optimal reserve equivalent to twelve months fixed operating costs plus the annual cost of the conference should be held. This level of reserve also supports the charity in working to a long-term strategy without the need to make short term adjustments forced on it by temporary deficits in funding. Moreover, it allows the charity to take advantage of opportunities that may present and require a relatively small or moderate investment upfront. Minimum and maximum levels of reserves have been agreed as 6 months costs and 18 months costs respectively. The Trustees will be guided only to take drastic action if they see the charity falling below its minimum level of reserves and to only make significant long-term investments from reserves if the Charity is above its ideal level of reserves.

The optimum level of reserve based on the 2025 budget amounts to £266k with a minimum of £133k. The level of free unrestricted reserves held by the Society at the end of the accounting period (Jan 2025) was £403,768, which meets the optimum level of maximum reserves.

The Board undertakes an annual review of the reserves policy to ensure it reflects current activities of the charity and amounts held in reserve are sufficient meet the financial and charitable obligations should funding significantly diminish for any reason.

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.

Financial Review Conclusion

The Society ended the year with an operating surplus of £75,193 for the accounting period. The charity continues to hold healthy reserves. However, sponsorship and funding remain a significant challenge and operating costs continue to rise particularly around venue hire charges and insurance costs. The Trustees recognise that the funding situation remains challenging and will continue to be innovative in our approach to fundraising, cost savings and ensuring value for money. We will also look to achieve additional funding from grant making bodies.

Statement of Trustees' responsibilities

The Trustees 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).

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

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


The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

Disclosure of information to independent examiner

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant information of which the charity's accountant and independent examiner are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant information and to establish that the charity's accountants are aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Diana Borthwick
Chair of the Board of Trustees

Date: 06/06/2025

**Independent Examiner's Report to the Trustees of
Lung Cancer Nursing UK**

I report on the accounts of the charity for the year ended 31 January 2025, which are set out on pages 14 to 22.

Your attention is drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Respective responsibilities of trustees and examiner

The Charity's trustees 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 as amended by the Charities Act 2022 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the Act; and
- 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 130 of the Charities Act 2011 as amended by the Charities Act 2022; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Acthave 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.


Joanne Thomlinson FCA
Dodd & Co Limited
Chartered Accountants

12 May 2025

FIFTEEN Rosehill
Montgomery Way
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CA1 2RW

**Lung Cancer Nursing UK
known as
LCNUK**

Statement of Financial Activities for the Year Ended 31 January 2025

		Unrestricted Funds	Total Funds 2025	Total Funds 2024
	Note	£	£	£
Income and endowments from:				
Donations and legacies	2	162,845	162,845	123,100
Investment income	3	6,808	6,808	1,086
Charitable activities	4	63,151	63,151	40,036
Total income		<u>232,804</u>	<u>232,804</u>	<u>164,222</u>
Expenditure on:				
Charitable activities		157,611	157,611	155,939
Total expenditure		<u>157,611</u>	<u>157,611</u>	<u>155,939</u>
Net movements in funds		75,193	75,193	8,283
Reconciliation of funds				
Total funds brought forward		328,575	328,575	320,292
Total funds carried forward		<u>403,768</u>	<u>403,768</u>	<u>328,575</u>

The notes on pages 16 to 22 form an integral part of these financial statements.

**Lung Cancer Nursing UK
trading as
LCNUK**

Balance Sheet as at 31 January 2025

		2025		2024	
	Note	£	£	£	£
Current assets					
Debtors	10	58,401		48,232	
Cash at bank and in hand		<u>375,181</u>		<u>338,078</u>	
			433,582		386,310
Creditors: Amounts falling due within one year	11		<u>(29,814)</u>		<u>(57,735)</u>
Net current assets			<u>403,768</u>		<u>328,575</u>
Net assets			<u>403,768</u>		<u>328,575</u>
The funds of the charity:					
Unrestricted funds					
Unrestricted income funds			<u>403,768</u>		<u>328,575</u>
Total charity funds			<u>403,768</u>		<u>328,575</u>

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board on 12 May 2025 and signed on its behalf by:



D Borthwick
Trustee

**Lung Cancer Nursing UK
known as
LCNUK**

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

1 Accounting policies

Statement of compliance

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 as amended by the Charities Act 2022.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Basis of preparation

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 notes.

Going concern

These financial statements have been prepared on a going concern basis. The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Fund accounting policy

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

Further details of each fund are disclosed in note 13.

Income and endowments

Donations and legacies including gifts are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Membership income is recognised on receipt.

**Lung Cancer Nursing UK
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LCNUK**

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

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Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Expenditure on raising funds are the costs of trading for fundraising purposes.

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.

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

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.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

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.

2 Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations and legacies			
Conference sponsorship	140,845	140,845	123,100
Corporate sponsorship	22,000	22,000	-
	<u>162,845</u>	<u>162,845</u>	<u>123,100</u>

Of the donations and legacies income in 2024 £123,100 related to unrestricted funds.

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

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3 Investment income

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Interest on cash deposits	6,808	6,808	1,086

Of the investment income in 2024 £1,086 related to unrestricted funds.

4 Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Membership and research			
Representation income	-	-	1,017
Membership subscriptions	7,740	7,740	7,920
	<u>7,740</u>	<u>7,740</u>	<u>8,937</u>
Annual conference			
Conference exhibition only	19,618	19,618	8,743
Delegate registration	30,793	30,793	22,356
	<u>50,411</u>	<u>50,411</u>	<u>31,099</u>
Online Education			
Leadership programme income	5,000	5,000	-
	<u>63,151</u>	<u>63,151</u>	<u>40,036</u>

Of the income from charitable activities in 2024 £40,036 related to unrestricted funds.

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

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5 Expenditure

	Membership and research	Annual conference	Online Education	Total 2025	Total 2024
	£	£	£	£	£
Direct costs					
Grants payable - individuals	-	(984)	-	(984)	10,113
Webinar costs	-	-	5,846	5,846	4,000
Leadership programme expenditure	-	-	4,455	4,455	-
Membership administration costs	12,533	-	-	12,533	11,699
TSG committee costs	1,061	-	-	1,061	1,148
Website costs	4,328	-	-	4,328	4,545
Navigator group expenditure	570	-	-	570	225
Dependency tool	-	-	-	-	110
RIG costs	1,936	-	-	1,936	1,171
Annual workshop	8,333	-	-	8,333	6,789
Online learning	2,708	-	-	2,708	110
Venue costs	-	43,664	-	43,664	54,804
Speaker costs and tokens	-	3,444	-	3,444	2,025
Management fees	-	11,500	-	11,500	11,500
Conference costs - materials	-	20,068	-	20,068	16,709
Conference costs - other	-	19,437	-	19,437	14,806
Irrecoverable VAT	-	-	-	-	(477)
	<u>31,469</u>	<u>97,129</u>	<u>10,301</u>	<u>138,899</u>	<u>139,277</u>
Support costs					
Insurance	276	276	276	828	740
Office management	2,531	2,530	2,530	7,591	5,743
Committee costs	1,019	1,018	1,018	3,055	1,801
Representation costs	108	108	108	324	1,391
Accountancy and bookkeeping fees	1,611	1,612	1,612	4,835	5,090
Independent examiner's fee	216	217	217	650	650
Bank charges	477	476	476	1,429	1,247
	<u>6,238</u>	<u>6,237</u>	<u>6,237</u>	<u>18,712</u>	<u>16,662</u>
	<u>37,707</u>	<u>103,366</u>	<u>16,538</u>	<u>157,611</u>	<u>155,939</u>

Of the total expenditure in 2024 £155,939 related to unrestricted funds.

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

..... *continued*

6 Grantmaking

	Grants to individuals £
Annual conference	<u>(984)</u>

7 Governance costs

	2025	2024
	£	£
Trustee meeting costs	677	410
Accountancy fees	1,685	1,905
Bookeeping fees	3,150	3,150
Independent examiners fee	650	650
	<u>6,162</u>	<u>6,115</u>

8 Trustees' remuneration and expenses

Committee meeting and travel expenses totalling £387 (2024: £332) were paid to 4 (2024: 1) of the trustees during the year.

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

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9 Taxation

The registered charity is exempt from taxation on income and gains.

10 Debtors

	2025	2024
	£	£
Trade debtors	-	47,858
Other debtors	7,453	-
Prepayments and accrued income	50,948	374
	<u>58,401</u>	<u>48,232</u>

11 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	1,787	116
Taxation and social security	-	6,919
Other creditors	340	-
Accruals and deferred income	27,687	50,700
	<u>29,814</u>	<u>57,735</u>

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

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12 Related parties

Controlling entity

The charity is controlled by the trustees.

13 Analysis of funds

	At 1 February 2024	Incoming resources	Resources expended	At 31 January 2025
	£	£	£	£
General Funds				
Unrestricted income fund	328,575	232,804	(157,611)	403,768
Prior year				
	At 1 February 2023	Incoming resources	Resources expended	At 31 January 2024
	£	£	£	£
General Funds				
Unrestricted income fund	320,292	164,222	(155,939)	328,575

14 Net assets by fund

	Unrestricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£
Current assets	433,582	433,582	386,310
Creditors: Amounts falling due within one year	(29,814)	(29,814)	(57,735)
Net assets	403,768	403,768	328,575
Prior year			
	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Current assets	386,310	386,310	332,710
Creditors: Amounts falling due within one year	(57,735)	(57,735)	(12,418)
Net assets	328,575	328,575	320,292

