

Charity registration number 1210929 (England and Wales)

CHEMOTIVATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2025

CHEMOTIVATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J B Dufty	(Appointed 13 November 2024)
	Mrs M G F Southwick	(Appointed 13 November 2024)
	Mrs G R Laycock	(Appointed 10 April 2026)
	Mrs N L Badrock	(Appointed 11 March 2026)
	Mrs D M Lewis	(Appointed 6 November 2025)
Charity registration	England and Wales	1210929
Principal address	Wreyford Bridge Street Hatherleigh Okehampton EX20 3HU	
Independent examiner	Mr A Hemmings BA (Hons) FCA CTA Simpkins Edwards LLP The Summit Woodwater Park Pynes Hill Exeter EX2 5WS	

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TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2025

The Trustees presents its annual report and financial statements for the period ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charity's object is to relieve the needs of individuals undergoing cancer treatment by providing practical support and comfort items that assist them during chemotherapy and related treatment.

Public benefit

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The charity delivers public benefit through the provision of free care tote bags containing carefully selected products designed to improve comfort, wellbeing and dignity for individuals receiving chemotherapy treatment.

Activities

During the year, the charity distributed tote bags to cancer patients through hospitals, oncology departments, treatment centres and healthcare professionals.

Each tote bag contains a range of practical and supportive items which may include:

- Moisturising skincare products suitable for sensitive skin
- Lip balms and hand creams
- Comfort items such as blankets, socks or eye masks
- Water bottles and hydration aids
- Information resources and wellbeing guidance
- Personal care products designed to support patients experiencing treatment related side effects

The charity worked closely with healthcare providers, donors and volunteers to ensure that support reached beneficiaries efficiently and effectively.

Achievements and performance

Significant activities and achievements against objectives

During the year, the charity:

- Distributed approximately 150 tote bags to individuals undergoing chemotherapy.
- Expanded relationships with healthcare providers and treatment centres.
- Secured donations of products and financial support from individuals and corporate sponsors.
- Recruited and coordinated volunteers to assist with assembling and distributing tote bags.
- Increased awareness of the practical challenges faced by cancer patients during treatment.

Feedback received from beneficiaries and healthcare professionals demonstrated that the tote bags provided meaningful support and comfort during a difficult period of treatment.

Many recipients reported that receiving bags helped them feel supported and less isolated while undergoing chemotherapy.

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TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2025

Financial review

Income

The charity's income for the year amounted to £20,645 and was generated through:

- Individual donations
- Corporate sponsorship and donations
- Fundraising activities
- Grants and charitable funding

Expenditure

Expenditure totalled £10,583 and was primarily incurred on:

- Purchasing products for inclusion in tote bags
- Fundraising activities
- Governance and administration costs

Reserves policy

The trustees have established a reserves policy to ensure sufficient funds are available to meet ongoing commitments and maintain continuity of service.

The trustees aim to maintain unrestricted reserves equivalent to approximately three months of operating expenditure.

At the year end, unrestricted reserves amounted to £10,062.

Major risks

The trustees have considered the principal risks facing the charity and have implemented systems to mitigate these risks where possible. The main risks identified include:

- Reduction in donation income
- Supply chain disruption affecting product availability
- Dependence on volunteers
- Data protection and safeguarding requirements

The trustees regularly review these risks and take appropriate action to minimise their impact.

Plans for future periods

The charity intends to:

- Increase the number of chemotherapy support tote bags distributed
- Develop partnerships with additional hospitals and cancer treatment centres
- Expand fundraising activities to secure sustainable income
- Increase volunteer recruitment and engagement
- Enhance the range of products provided based on beneficiary feedback

The trustees remain committed to supporting individuals affected by cancer and improving the experience of those undergoing chemotherapy treatment.

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TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2025

Structure, governance and management

The charity is governed by its constitution and operates as a Charitable Incorporated Organisation (CIO) in England and Wales.

The trustees are responsible for the overall governance and strategic direction of the charity. They meet regularly throughout the year to review operational performance, financial matters, risk management and future development opportunities.

The trustees who served during the period and up to the date of signature of the financial statements were:

Mr J B Dufty	(Appointed 13 November 2024)
Mrs M G F Southwick	(Appointed 13 November 2024)
Mrs G R Laycock	(Appointed 10 April 2026)
Mrs N L Badrock	(Appointed 11 March 2026)
Mrs D M Lewis	(Appointed 6 November 2025)
Mr G Southwick	(Appointed 13 November 2024 and resigned 22 April 2025)
Mr H Southwick	(Appointed 13 November 2024 and resigned 22 April 2025)
Ms Y Yago	(Appointed 13 November 2024 and resigned 22 April 2025)
Mr M Prince	(Appointed 22 April 2025 and resigned 6 March 2026)
Ms J Carvey	(Appointed 22 April 2025 and resigned 7 November 2025)
Mr J Rocks	(Appointed 22 April 2025 and resigned 7 November 2025)
Ms K Brooks	(Appointed 22 April 2025 and resigned 10 April 2026)

Recruitment and appointment of trustees

New trustees are appointed in accordance with the governing document and receive appropriate induction to ensure they understand their legal responsibilities and the charity's activities.

The Trustees' report was approved by the Trustees.

Mrs M G F Southwick

Trustee

8 June 2026

CHEMOTIVATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHEMOTIVATION

I report to the Trustees on my examination of the financial statements of Chemotivation (the charity) for the period ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the 's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Mr A Hemmings BA (Hons) FCA CTA

on behalf of Simpkins Edwards LLP

The Summit

Woodwater Park

Pynes Hill

Exeter

EX2 5WS

10 June 2026

CHEMOTIVATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE PERIOD ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £
Income from:		
Donations and legacies	2	12,384
Other trading activities	3	8,261
		<hr/>
Total income		20,645
		<hr/>
Expenditure on:		
Raising funds	4	1,700
Charitable activities	5	8,883
		<hr/>
Total expenditure		10,583
		<hr/>
Net income and movement in funds		10,062
		<hr/>
Reconciliation of funds:		
Fund balances at 13 November 2024		-
		<hr/>
Fund balances at 31 December 2025		10,062
		<hr/>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

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BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£
Current assets			
Stocks	10	500	
Debtors	11	3,500	
Cash at bank and in hand		8,252	
		<hr/>	
		12,252	
Creditors: amounts falling due within one year	12	(2,190)	
		<hr/>	
Net current assets			10,062
			<hr/>
The funds of the			
Unrestricted funds	13		10,062
			<hr/>
			10,062
			<hr/>

The financial statements were approved by the Trustees on 8 June 2026

Mr J B Dufty
Trustee

Mrs M G F Southwick
Trustee

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NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Chemotivation is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales. The charity number is 1210929 and the registered address is Wreyford, Bridge Street, Hatherleigh, Okehampton, EX20 3HU.

1.1 Reporting period

The charity was formally registered with the Charity Commission on 13 November 2024 with the first reporting period ending on 31 December 2025. Therefore, these financial statements cover this period and future comparative figures (and related notes) may not be entirely comparable.

1.2 Basis of preparation

The financial statements have been prepared in accordance with the 's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the Trustees has a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.5 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.7 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

2 Income from donations and legacies

Unrestricted
funds
2025
£

Donations and gifts	3,934
Grants	7,000
Donated goods and services	1,450
	<u>12,384</u>

3 Income from other trading activities

Unrestricted
funds
2025
£

Fundraising events	<u>8,261</u>
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4 Expenditure on raising funds

Unrestricted
funds
2025
£

Fundraising and publicity	
Seeking donations, grants and legacies	<u>1,700</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2025

5 Expenditure on charitable activities

Charitable
expenditure
2025
£

Direct costs

Materials and stock for bags

4,965

Accountancy

2,190

Website costs

1,687

Bank charges

41

8,883

Analysis by fund

Unrestricted funds

8,883

6 Net movement in funds

2025
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements

2,190

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the period. One Trustee was reimbursed a total of £70 in relation to the charity's activities.

8 Employees

No staff were employed by the charity during the financial period.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Stocks

2025
£

Finished goods and goods for resale

500

11 Debtors

2025
£

Amounts falling due within one year:

Other debtors

3,500

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2025

12 Creditors: amounts falling due within one year

2025
£

Accruals and deferred income

2,190

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 13 November 2024 £	Incoming resources £	Resources expended £	At 31 December 2025 £
General funds	-	20,645	(10,583)	10,062

14 Related party transactions

There were no disclosable related party transactions during the period.