

Charity registration number 702114

Company registration number 02349347 (England and Wales)

THE HOLISTIC CANCER CENTRE LTD

(A Company Limited by Guarantee and not having a share capital)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

THE HOLISTIC CANCER CENTRE LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Y.L. Marsden-Beckett A. Brookes A. C. McKevitt C. P. Alfonso
Charity number	702114
Company number	02349347
Principal address	Solas 6 Ashburton Road Claughton Prenton Wirral CH43 8TW Wirral
Independent examiner	McEwan Wallace Limited 6 Abbots Quay Monks Ferry Birkenhead Wirral CH41 6AF
Bankers	Barclays Bank PLC Birkenhead Wirral CH41 4DA
Solicitors	Michael Saleh & Co 748 Wilmslow Road Didsbury Manchester M20 2DW

THE HOLISTIC CANCER CENTRE LTD

CONTENTS

	Page
Trustees report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 20

THE HOLISTIC CANCER CENTRE LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2025*

The trustees present their annual report and financial statements for the year ended 31 March 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 charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

General charity information

The charity was established in 1988 and is recognised as a Centre of Excellence by many health care professionals across not only the UK but also further afield.

The charity is a nursing led organisation that continues to evolve based on the identifiable needs of those who use its services. It is a patient directed organisation, we work in collaboration with patients using a combination of innovative ideas and lateral thinking, enabling us to respond to and meet patients needs.

We help our patients to make sense of their world when they feel that everything has gone out of control and empower them with knowledge to improve their quality of life.

Objectives and activities

When planning activities for the residents of Wirral and beyond, the Trustees are mindful of the Charity Commissions guidelines on Public Benefit and believe that the Charity has complied with the duty in section 17 (5) of the Charities Act 2011 and subsequent updates in the Charities Act 2022.

The Charity's principal objective and activity continues to be, to promote the relief of sickness and advance the education of the public by the provision of services and resources to meet the emotional and medical needs of the individual who requires them and to improve the quality of life for such individuals by means of holistic care and services. There has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

THE HOLISTIC CANCER CENTRE LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Over the year the charity has continued to provide direct care to those with cancer and also to provide emotional/psychological support for family members, relatives and carers. In the 24/25 financial year, the team have delivered in excess of 7,000 contacts; including but not limited to, a range of Therapeutic treatments, nurse consultations and counselling.

The charity has maintained its opening hours, including evening opening for those that may be in employment or require additional flexibility around the standard '9-5' working hours.

During the year, members of the Board of Trustees agreed to change the Charity's management structure, in recognition of the operating model. This involved the Nurse and Centre Manager becoming the CEO to accurately reflect the role and responsibilities being undertaken.

The charity's charity shop continues to provide essential income to support the delivery of services, vital fundraising activities are undertaken and continuous grant applications are submitted. These grant applications and fundraising activities are going to become even more crucial from 25/26 as the Charity will be losing its NHS funding after 37 years (£40,000+ per year), due to budget cuts.

Below are some of the grants that were awarded to the Charity during the 24/25 financial year:

Funding From	Amount (£)
Awards for All	20,000
Medicash	3,000
Skelton Fund	1,144
Asda Foundation	1,000
Mason Bibby	600

Overall, the charity has had a successful but challenging year. It has been a year of increased service demand, coupled with a reduction in income raised, due to the increasingly difficult economic climate and the subsequent impact on charities. Furthermore, as the charity is set to lose its NHS funding, the Board of Trustees are working to mitigate the threats to which the charity is exposed and are satisfied that sufficient systems are in place to mitigate exposure to the major risks.

THE HOLISTIC CANCER CENTRE LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Financial review

It is the policy of the charity that 'free reserves', being unrestricted funds which have not been designated for a specific use nor tied up in fixed assets, should be maintained at a level equivalent to between three and six month's unrestricted charitable expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Unrestricted expenditure on charitable activities (excluding discretionary repairs and other costs incurred when funds permit) in 2025/26 is expected to be in the range £50,000 to £70,000 (if identified cost savings and planned cost reductions have to be applied). Three months of unrestricted expenditure at this level would equate to £12,500 to £17,500.

Actual unrestricted reserves held at the year end amounted to £650,527 (see note 21). Of these funds, (£5,662) is related to net assets not tied up in fixed assets, with the 'current' element of bank loans of £20,326 netted from that figure. As the bank loans are secured specifically on fixed assets, the trustees deem it appropriate to also exclude the related bank loan element from the current assets assessment for 'free reserves' purposes, resulting in 'free' unrestricted current assets equating to £14,664. This adjusted 'free reserves' figure meets the planned minimum 'free reserves' policy level. The trustees are working in 2025/26 to increase the retained unrestricted reserves not tied up in fixed assets to move them further into the 'three to six months' band.

Income in the year amounted to £210,829, a decrease of £21,416 on 2024's unusually high total of £232,245. The Board of Trustees appointed a part time Fundraising Manager in 2023/24 to increase fundraising activities, and this has led to higher levels in 2024 and 2025 than achieved in the years prior.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

THE HOLISTIC CANCER CENTRE LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The charity is a company limited by guarantee and not having a share capital. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs. Y.L. Marsden-Beckett
Mr. A. Brookes
Miss. A. C. McKeivitt
Mrs. C. P. Alfonso

Trustees appointed in 2022/23 and 2023/24 were recruited via a formal expression of interest to the Chair of the Board, currently Mr A Brookes, for consideration by Board Members. The interested parties were then invited for a formal interview with the Board and it was subsequently decided that they should be appointed as trustees with specific responsibilities in relation to the running of the Charity.

As ever the charity can report it is very fortunate to have a caring and responsible team who are always willing to take on "new" challenges and "go the extra mile". The majority of the charity's team are volunteers who provide a valuable service to the charity in assisting in the delivery of care at the Therapeutic Cancer Centre and working in the charity's shop. The volunteers are pleased to provide their time, knowledge and skills with no financial gain. Many of the volunteers are active or retired health care professionals.

The management of the Charity was overseen and decided by the active Trustees. The Board of Trustees attend formal monthly Board meetings throughout the year.

The team (staff) in the Centre comprises Registered Nurses, Therapists and Administrative staff. The day to day management of the Centre is the responsibility of the Nurse/Centre Manager who reports directly to the Board of Trustees.

The Charity shop is led by two Managers (job-share) who are supported by volunteers.

Both the Centre and Shop teams come together for meetings, training, socialising and charity fundraising events.

All team members have up to date DBS checks where appropriate.

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

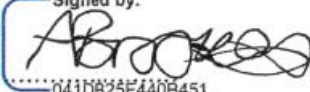
The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

THE HOLISTIC CANCER CENTRE LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The trustees report was approved by the Board of Trustees.

Signed by:

041DB25E440B451...

Trustee

09/12/2025

Date:

A.E. McKenith
1/12/25

Signed by:

24B08341B06E49A...

THE HOLISTIC CANCER CENTRE LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE HOLISTIC CANCER CENTRE LTD

I report to the trustees on my examination of the financial statements of THE HOLISTIC CANCER CENTRE LTD (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity'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

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 charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Kris Billington

McEwan Wallace Limited

Kris Billington
6 Abbots Quay
Monks Ferry
Birkenhead
Wirral
CH41 5LH

Dated:

THE HOLISTIC CANCER CENTRE LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	67,855	-	67,855	92,977	-	92,977
Charitable activities	4	57,448	40,218	97,666	43,248	43,204	86,452
Other trading activities	5	45,308	-	45,308	52,816	-	52,816
Total income		<u>170,611</u>	<u>40,218</u>	<u>210,829</u>	<u>189,041</u>	<u>43,204</u>	<u>232,245</u>
Expenditure on:							
Raising funds	6	18,891	-	18,891	23,296	-	23,296
Charitable activities	7	152,942	46,610	199,552	143,783	36,556	180,339
Total expenditure		<u>171,833</u>	<u>46,610</u>	<u>218,443</u>	<u>167,079</u>	<u>36,556</u>	<u>203,635</u>
Net income/(expenditure)		(1,222)	(6,392)	(7,614)	21,962	6,648	28,610
Transfers between funds							
		<u>190,148</u>	<u>(190,148)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	8	188,926	(196,540)	(7,614)	21,962	6,648	28,610
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>463,116</u>	<u>201,797</u>	<u>664,913</u>	<u>441,154</u>	<u>195,149</u>	<u>636,303</u>
Fund balances at 31 March 2025		<u>652,042</u>	<u>5,257</u>	<u>657,299</u>	<u>463,116</u>	<u>201,797</u>	<u>664,913</u>

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

THE HOLISTIC CANCER CENTRE LTD

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		759,273		746,748
Current assets					
Debtors	14	458		156	
Cash at bank and in hand		26,287		64,500	
		26,745		64,656	
Creditors: amounts falling due within one year	16	(27,150)		(24,209)	
Net current (liabilities)/assets			(405)		40,447
Total assets less current liabilities			758,868		787,195
Creditors: amounts falling due after more than one year	17		(101,569)		(122,282)
Net assets			657,299		664,913
The funds of the charity					
Restricted income funds	19		5,257		201,797
Unrestricted funds	20		652,042		463,116
			657,299		664,913

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 1 December 2025



Trustee

Company registration number 02349347 (England and Wales)

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The Holistic Cancer Centre Ltd is a registered Charity and a company limited by guarantee incorporated in England and Wales. The liability in respect of the guarantee as set out in the memorandum is limited to £1 per member of the company

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, 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 charity is a Public Benefit Entity as defined by FRS 102.

The charity 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, which is the functional currency of the charity. 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.

Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the immediate future, at least for a minimum period of twelve months following approval of these financial statements.

The charity has, as of July 2025, not been able to renew the receipt of central core funding for 2025/26 which was previously £43,248 per annum. The trustees are appealing the decision to stop this central funding and are taking steps to replace that income and open up new funding streams. The charity has been able to generate funds raised through operating a shop, fundraising and applying for specific grants. In 2024/25, this additional funding amounted to over £160,000 and whilst it is discretionary to a certain extent, the trustees are confident similar levels can be accessed in 2025/26 and beyond.

The charity has overall reserves of in excess of £650,000 at 31 March 2025, of which the vast majority are unrestricted, and available cash deposits at that date of in excess of £26,000. The charity has significant fixed assets, including property, which if required could be used to generate or secure additional cashflow should the trustees find it necessary. It is the trustees preference to continue operating from the property it currently owns, but if necessary to ensure the future operation of the charity, the trustees are prepared to sell the property and use the net proceeds (after clearance of secured loans) to fund the leasing of new premises, relocation and provide working capital to fund on-going service provision.

On this basis, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.2 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.3 Income

Income is recognised when the charity 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 charity 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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.4 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.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	No Depreciation
Property improvements	10% Straight Line
Fixtures and fittings	25% Straight Line
Computers	33% Straight Line

Land and buildings have not been depreciated as the trustees keep the property in a sound state of repair, such that its expected useful economic life is in excess of 50 years. As a result, any depreciation charge is considered immaterial

Gifted assets are capitalised if valued over £250 at the point of receipt

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and gifts	67,855	92,977

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Charitable activities

	2025 £	2024 £
Performance related grants	97,666	86,452
Analysis by fund		
Unrestricted funds	57,448	43,248
Restricted funds	40,218	43,204
	97,666	86,452
Performance related grants		
NHS Cheshire and Merseyside ICB	43,248	43,248
Mark Benevolent Fund	-	16,984
Bereavement Support	-	9,750
Lottery funding	20,000	-
Sport England	-	5,965
Albert Hunt Trust	5,000	5,000
Anne Duchess of Westminster's Fund	-	3,705
The Duchy of Lancaster Benevolent Fund	-	1,800
PH Holt Foundation	10,000	-
The Louis Nicholas Residuary Charitable Trust	6,000	-
Other	13,418	-
	97,666	86,452

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2025 £	2024 £
Shop income	45,092	52,535
Miscellaneous income	216	281
Other trading activities	45,308	52,816

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Staging fundraising events	1,708	2,408
Trading costs		
Operating charity shops	17,183	20,888
Total costs	18,891	23,296

7 Charitable activities

	2025 £	2024 £
Staff costs	119,856	104,746
Depreciation and impairment	3,739	1,560
Course and activity costs	9,363	7,815
Telephone	4,075	3,328
Stationery and postage	1,670	1,499
Insurance	5,699	4,846
Repairs and Renewals	9,240	29,385
Miscellaneous	23,106	3,600
Bank charges and interest	8,644	9,934
Utilities	9,255	8,906
Independent review and accountancy	4,905	4,720
	199,552	180,339
	199,552	180,339
Analysis by fund		
Unrestricted funds	152,942	143,783
Restricted funds	46,610	36,556
	199,552	180,339

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8	Net movement in funds	2025	2024
		£	£

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

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

Depreciation of owned tangible fixed assets

-	-
3,739	1,560
<u> </u>	<u> </u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Managers and trustees	5	5
Other	6	7
	<u> </u>	<u> </u>
Total	11	12
	<u> </u>	<u> </u>

Employment costs

	2025	2024
	£	£
Wages and salaries	115,804	102,221
Social security costs	2,294	1,014
Other pension costs	1,758	1,511
	<u> </u>	<u> </u>
	119,856	104,746
	<u> </u>	<u> </u>

No trustees received remuneration in respect of their services as a trustee in the year.
All expenditure other than employment costs are considered to be support costs of the charity.

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

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

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Intangible fixed assets

	Website £
Cost	
At 1 April 2024 and 31 March 2025	13,800
Amortisation and impairment	
At 1 April 2024 and 31 March 2025	13,800
Carrying amount	
At 31 March 2025	-
At 31 March 2024	-

13 Tangible fixed assets

	Land and buildings £	Property improvements £	Fixtures and fittings £	Computers £	Total £
Cost					
At 1 April 2024	739,682	7,920	44,284	5,534	797,420
Additions	-	11,844	3,800	620	16,264
At 31 March 2025	739,682	19,764	48,084	6,154	813,684
Depreciation and impairment					
At 1 April 2024	-	2,376	43,626	4,670	50,672
Depreciation charged in the year	-	1,976	1,279	484	3,739
At 31 March 2025	-	4,352	44,905	5,154	54,411
Carrying amount					
At 31 March 2025	739,682	15,412	3,179	1,000	759,273
At 31 March 2024	739,682	5,544	658	864	746,748

The cost of 'Land and Buildings' is the actual built up cost of acquiring the property and renovations carried out since to enable the charity to carry out and enhance the services it provides. The carrying value is reflective of its 'value in use' to the charity and not in respect of its resale value if it ever had to be sold to parties which have different planned usage.

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	458	156

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Loans and overdrafts

	2025 £	2024 £
Bank loans	121,895	140,640
Payable within one year	20,326	18,358
Payable after one year	101,569	122,282

The bank loan is secured by way of a legal charge dated 7 July 2005 over the freehold property situated and known as 6 Ashburton Road, Claughton, Birkenhead, CH43 8TW
The secured debt amounts to 16.5% (2024 18.9%) of the total carrying value of the property.

16 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank loans	15	20,326	18,358
Other taxation and social security		2,502	1,700
Other creditors		427	418
Accruals and deferred income		3,895	3,733
		27,150	24,209

17 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	15	101,569	122,282

18 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,758	1,511

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
	-	-	-	-	-
Refurbishment grants	190,148	-	-	(190,148)	-
Sport England	3,151	-	(3,151)	-	-
Anne Duchess of Westminster's Fund	3,705	-	(3,705)	-	-
The Duchy of Lancaster Benevolent Fund	1,077	-	(1,077)	-	-
The Albert Hunt Trust	3,716	-	(3,716)	-	-
Eleanor Rathbone Charitable Trust	-	2,000	(1,433)	-	567
Hemby Charitable Trust	-	1,500	(752)	-	748
LCVS Community Impact Fund	-	2,574	(2,400)	-	174
Lottery Community Grant	-	20,000	(20,000)	-	-
The Skelton Trust	-	1,144	(1,144)	-	-
PH Holt Foundation	-	10,000	(8,912)	-	1,088
Medicash Foundation	-	3,000	(320)	-	2,680
	<u>201,797</u>	<u>40,218</u>	<u>(46,610)</u>	<u>(190,148)</u>	<u>5,257</u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Refurbishment grants	190,148	-	-	-	190,148
Sport England	-	5,965	(2,814)	-	3,151
Anne Duchess of Westminster's Fund	-	3,705	-	-	3,705
The Duchy of Lancaster Benevolent Fund	-	1,800	(723)	-	1,077
Mark Benevolent Fund	-	16,984	(16,984)	-	-
Rathbones/ Price Harry Trust	2,001	-	(2,001)	-	-
Zedra Trust	3,000	-	(3,000)	-	-
The Albert Hunt Trust	-	5,000	(1,284)	-	3,716
Bereavement Support	-	9,750	(9,750)	-	-
	<u>195,149</u>	<u>43,204</u>	<u>(36,556)</u>	<u>-</u>	<u>201,797</u>

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

The purpose of the Refurbishment grant, which includes I.C.A.P. grant income, was to meet the costs of refurbishment of the property acquired and fitted out to meet the charity's service needs and provision. The balance of the fund was carried in fixed assets under Land & Buildings, and was fully released to unrestricted funds in 2024/25 following a review by the Trustees that confirmed all terms and conditions of the grant release had been met.

The Sport England grant relates to the project Yoga in the Park.

The Anne Duchess of Westminster's Fund grant is for instructor expenses and room hire for yoga classes.

The Duchy of Lancaster Benevolent Fund grant is for the purchase of garden furniture.

The Bereavement Support grant relates to courses on bereavement.

The Eleanor Rathbone grant relates to the hire of an acupuncture therapist.

The Hemby Charitable Foundation Relates to the purchase of lotions and creams for the patients.

The LVC Cost of Living grant relates to nurses salaries.

The Lottery Community grant relates to nurses salaries and the general running costs of the charity.

The Skelton Trust relates to new equipment for consulting rooms and a new reception desk.

The PH Holt Foundation grant relates to charity running costs.

The Medicash Foundation grant relates to the hire of therapists and the general running costs of the charity.

20 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 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	463,116	170,611	(171,833)	190,148	652,042

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	441,154	189,041	(167,079)	-	463,116

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	759,273	-	759,273
Current assets/(liabilities)	(5,662)	5,257	(405)
Long term liabilities	(101,569)	-	(101,569)
	<u>652,042</u>	<u>5,257</u>	<u>657,299</u>

THE HOLISTIC CANCER CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

21 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	555,523	191,225	746,748
Current assets/(liabilities)	29,875	10,572	40,447
Long term liabilities	(122,282)	-	(122,282)
	<u>463,116</u>	<u>201,797</u>	<u>664,913</u>

Included in unrestricted current assets of (£5,662) for 2025 are bank loan repayments falling due within one year of £20,326. Excluding these amounts, unrestricted current assets amount to £14,664.

22 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).