Charity number: 1140271

Company number: 7378488

Bowel Cancer West

(A company limited by guarantee)

Trustees' report and financial statements

for the period ended 31 December 2025

Bowel Cancer West
(A company limited by guarantee)

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Bowel Cancer West
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Report of the trustees (incorporating the directors' report) for the period ended 31 December 2025

Charity number	1140271	
Company registration number	7378488	
Business address and Registered office	Best Accountancy Services (Plymouth) Limited Unit 7, Seaton Business Park 36 William Prance Road Plymouth PL6 5WR	
Directors/Committee	Mr M Coleman	Chairman
	Mr J Best	Treasurer
	Mr J Mills (resigned 31st October 2025)	
	Ms D Sheppard (Vice Chair)	
	Mrs S Coleman	
	Ms S Davarian	
	Mr H Mckenzie	
	Mr G Pattison	
	Mr P Menis	
	Mrs N Fishwick (appointed 15th July 2026)	
Accountants	Best Accountancy Services (Plymouth) Ltd Unit 7, Seaton Business Park 36 William Prance Road Plymouth PL6 5WR	
Bankers	National Westminster Bank plc	

Report of the trustees (incorporating the directors' report) for the period ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025. The trustees, who are also directors of Bowel Cancer West for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Structure, governance and management Bowel Cancer West is a registered charity, number 1140271 and is constituted under The Companies Act 2006 as a Private Company Limited by Guarantee and governed by the Articles of Association of Bowel Cancer West. Company number 7378488.

The charity was established in 2010 for research and education in the specialty of bowel cancer, and for developing the public awareness of the disease in the west of England. The charity's strap-line Awareness, Research, Training tries to capture this. The charity's main aim is to improve survival rates of people with bowel cancer in the southwest of the UK. New directors are appointed by the existing directors. Retirement of directors is by rotation at the Annual General Meeting in accordance with the Memorandum and Articles of Association. The Articles of Association provides for a minimum of 3 directors but shall not be subject to any maximum.

The overall responsibility for the work of the charity lies with the Board of Trustees who help shape the strategy and approve plans to deliver the Charity's aims. Progress is monitored and evaluated at board meetings (every 2-3 months) where the board receive regular reports from the Executive Director or Vice Chair.

A new part-time Chief Executive (Caroline Bramwell) was appointed in February 2025, however she resigned with the support of the Board, as the financial objectives were not met. The role reverted to Diane Sheppard, Vice-Chair as an unpaid part-time role. From August 2025 there are no paid employees within the charity, meaning that all funds raised entirely support the charities aims.

A financial statement and strategic update is prepared and presented to the Board along with papers to enable Board members to comment if they are unable to attend the meeting. Careful stewardship of the charity's resources is a key element of the meeting. All directors give their time freely. An expe nse claim policy is in place and any payments made are shown through the accounts. Directors are required to disclose all relevant interests and register them with the Chair and in accordance with the Articles of Association withdraw from decisions where a conflict of interest arises. The directors long term aim is to ensure that membership is well balanced from a clinical and business perspective as well as that of people who have experienced bowel cancer. Clinical representation is reflected in the appointment of the Chairman who is a consultant surgeon and Vice Chair who is a senior nurse. Trustee appointments that enable local networking and establish the charity within the business community are also vital for the charity’s success.

Risk management

Key risks include the support of research projects. A Sub-committee is consulted around the appropriateness of the funding. Integral to this is the need for ethical approval from the associated hospital trust or university research and development department. Any such studies will require a 'sponsor' which will usually be the hospital trust or university. The sponsor then provides the indemnity for the research project and although Bowel Cancer West provides the funding for the research project it is free of any contingent liability. Funding will not be released until proof of ethical approval and sponsorship is provided by the candidate. The candidate is required to document and record such approvals and to provide progress updates to Bowel Cancer West and the Sponsor.

Bowel Cancer West has public liability insurance. Risk assessments are undertaken as necessary, for example the use of the smoothie bike.

The charity shop had health and safety and fire risk assessments undertaken on a regular basis by the shop manager who reported the outcome and need for action to the Vice Chair. Appropriate vetting of volunteers working in the shop.

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Report of the trustees (incorporating the directors' report) for the period ended 31 December 2025

Objectives and activities

The Directors confirm that they have referred to the guidance contained in the Charity Commission's general guidance on the public benefit when reviewing the charity's aims and objectives and in planning future activities and setting the grant making policy for the year.

A new strategy was agreed with the Board on an away day in October 2024 with input from an expert in bowel cancer and screening to challenge the directors in their thinking. The aim is to try and ensure that awareness raising is prioritised in areas where there is a lower return rate of national bowel screening and higher incidence of bowel cancer

Achievements and performance

The Board took the decision at the beginning of 2025 to close the charity shop when the three-year shop lease was due for renewal in May 2025. Due to increasing running costs such as utilities, rates and minimum wages, the cost of running the shop was higher than the income received, even though the shop was very well supported in the local community.

The remaining stocks and assets were decanted to a smaller unit and sold through various fares and online. The unit was rented for 6 months with notice given in October 2025.

For the fourth year running the charity has assisted with the running of the Devon and Cornwall Backyard Ultra, which is an endurance running event which was held in Newnham Park, Plymouth in August. The event was supported by our Treasurer John Best who successfully attracted runners and sponsors for the event, which generated a substantial profit for the charity as well as promoting the importance of fitness is supporting the prevention of bowel cancer. A separate website is established for this event focusing on the running community.

The charities website was totally revamped over 2025, with a company’s time purchased assist with the ongoing maintenance of the website.

Research

Bowel Cancer West has partnered with the University of Cardiff to fund research into LARS. LARS (Lower Anterior Resection Syndrome) can be a complication for patients who have had part of their rectum removed from cancer. The project has resulted in the production of educational resources for patients and clinicians and the management techniques that are available and most suitable for their symptoms.

Training

No funding has been allocated for training due to the current financial pressures associated with the hospital shop and appointment of a chief executive. Plans are in place to start funding training during 2026.

Awareness

Awareness events included Liskeard Show, Yealmpton Show and Devon County Show all of which have a large football of many thousands of people. There are many people attending from the farming community. Farmers are believed to be quite stoical when it comes to their health and therefore raising awareness and the importance of early intervention if you experience symptoms is key to a successful and swift outcome enabling them to return to work.

Awareness raising to carers in Devon has been a focus in partnership with the Wellmore. Several meetings were held across the county talking to carers about bowel cancer and recognising symptoms and the benefits of early diagnosis.

The charity continues to be supported by local organisations nominating the charity as their charity of the year and by people who raise funds through sponsored running events.

BCW Team Members

Our fund raising and events lead resigned in February 2025 and due to issues with finances it was agreed to not replace her but continue with the Chief Executive. As mentioned previously the Chief Executive also resigned in August 2025. With the closure of the shop this has given the opportunity for the finances to recover.

The team is very well supported by a voluntary administrator who supports the team ensuring Board meetings are organised and recorded and that awareness materials are available and administers research requests as well as paying invoices and banking income.

Financial review

In the 2025 financial year funds deployed by the charity (excluding governance costs) were £48,685 in the previous 12 months it was £75,344. The funding was spent on charitable activity expenditure of £48,685. There were no awareness or training costs in the period.

The closure of the shop proved to be a positive decision as no longer a drain on resources.

The ongoing cost of living in the UK has made fundraising a tough thing to achieve in 2025 however the Committee and volunteers worked very hard to attend and run various throughout the year.

The trustees' have been cautious in the year and have managed the funds available well in trying to make best use of the resources. The trustees also took the difficult decision to terminate the employment of the CEO with the cost of employment being higher than the level of income being realised. The charity required a complete reset, strip and simplify to ensure its survival.

Overall, a loss was realised in 2025 of £7,858.

At the end of 2025 we had unfettered cash reserves of £27,611 compared to £35,469 last year.

Plans for future periods

For 2026 BCW is concentrating on consolidation, with the removal of unnecessary expenses. In tandem, its strategic approach is to:

- Increase support through online and in-person groups
- To fund research up to £5,000
- To build closer collaboration with corporate organisations
- To increase fundraising events – both our own and encourage supporters
- To develop a wellness package for patients

Through these activities, the charity endeavours to strengthen it's offering to support those living with bowel cancer, and to encourage early screening to increase the chances of treatment.

Report of the trustees (incorporating the directors' report) for the period ended 31 December 2025

Statement of trustees' responsibilities

The trustees (who are also directors of Bowel Cancer West for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP;

-make judgements and estimates that are reasonable and prudent;

-state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

-prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

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

On behalf of the board

.....

Mr John Best

Honorary Treasurer

Bowel Cancer West
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Independent examiner's report to the trustees on the unaudited financial statements of Bowel Cancer West.

We report on the accounts of Bowel Cancer West for the year ended 31 December 2025 set out on pages 2 to 17.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is our responsibility to:

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

Basis of independent examiner's statement

Our 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:

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

- to keep proper accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

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

.....

Mr Chris Jones FMAAT
On behalf of Best Accountancy Services (Newton Abbot) Ltd
Licensed and regulated by the Association of Accounting Technicians
Independent examiner
Licence NO:4513

Bowel Cancer West
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Statement of financial activities (incorporating the income and expenditure account)

For the period ended 31 December 2025

	Notes	Unrestricted funds £	2025 Total £	2024 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	45,112	45,112	81,708
Investment income	3	30	30	22
Grants received	4	-	-	-
Total incoming resources		45,142	45,142	81,730
Resources expended				
Charitable activities		48,685	48,685	75,344
Governance costs	5	4,315	4,315	4,085
Total resources expended		53,000	53,000	79,429
Net incoming/(outgoing) resources for the year				
Net income/(expenditure) for the year		(7,858)	(7,858)	2,301
Total funds brought forward		35,469	35,469	33,169
Total funds carried forward		27,611	27,611	35,469

The notes on pages 13 to 19 form an integral part of these financial statements.

Bowel Cancer West
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Balance sheet

as at 31 December 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	11		2,764		5,205
Current assets					
Debtors	12	417		3,300	
Cash at bank and in hand		25,773		29,238	
		26,190		32,538	
Creditors: amounts falling due within one year	13	(1,343)		(2,274)	
Net current assets			24,847		30,264
Net assets			27,611		35,469
Funds	15				
Unrestricted general funds			27,611		35,469
Total funds			27,611		35,469

The Balance Sheet continues on the following page.

Bowel Cancer West
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Balance sheet (continued)

Directors statements required by the Companies Act 2006

for the year ended 31 December 2025

In approving these financial statements as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 December 2025.

(c) that we acknowledge our responsibilities for:

(i) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

The financial statements were approved by the board on 6th August 2026 and signed on its behalf by

.....

Mr M Coleman

Director

Notes to the financial statements for the period ended 31 December 2025

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Bowel Cancer West meets the definition of a public benefit entity under FRS 102. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The Charity's functional and presentational currency is the pound sterling.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to categories of income:

- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts. Investment income is included when receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop. 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. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs linked to the strategic management of the charity.

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	25% of net book value per annum
Leasehold	–	20% straight line

1.5. Investment Policy

The income is held in a business current account and business reserve account with Natwest Bank. All transactions and business costs are free of charge and there is no interest paid on the account balance.

1.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

2. Voluntary income

	2025 Total £	2024 Total £
Online Just Giving	7,450	8,845
Donations	5,041	11,639
Fundraising	7,755	19,591
Collection tins	279	316
Events	16,339	17,540
Goods sold	1,027	129
Charity Shop Income	4,172	21,636
Other Trading Income	3,049	2,012
	45,112	81,708

3. Investment income

	2024 Total	2024 Total
	£	£
Bank interest receivable	30	22
	30	22

4. Grants

	2025 Total	2024 Total
	£	£
Grants received	-	-
	-	-

5. Governance costs

	2025	2024
	Total	Total
	£	£
Accountancy and payroll fees	1,874	1,591
Depreciation	2,441	2,494
	4,315	4,085

6. Net outgoing resources for the year

	2025	2024
	£	£
Net outgoing resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	2,441	2,494

7. Employees

Employment costs	2025	2024
	£	£
Wages and salaries	23,955	33,299
Pension costs	316	436
	24,271	33,735

No employee received emoluments of more than £60,000 (2024: None)

8. Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full-time equivalents, was as follows:

	2025	2024
	Number	Number
	10	12

9. Pension costs

The company operates a defined contribution pension scheme in respect of the employee. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £316 (2024 - £436).

	2025	2024
	£	£
Pension charge	316	436

10. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

11. Tangible fixed assets

	Leasehold	Fixtures, fittings and equipment	Total
		£	£
Cost			
At 1 January 2025 and	11,399	5,828	17,277
At 31 December 2025	11,399	5,828	17,227
Depreciation			
At 1 January 2025	6,839	5,183	12,022
Charge for the year	2,280	161	2,441
At 31 December 2025	9,119	5,344	14,463
Net book values			
At 31 December 2025	2,280	484	2,764
At 31 December 2024	4,560	645	5,205

12. Debtors

	2025	2024
	£	£
Trade debtors	-	-
Other debtors	147	335
Prepayments	270	1,965
Other debtors – rent deposit	-	1,000
	417	3,300

13. Creditors: amounts falling due within one-year

	2025	2024
	£	£
Trade creditors	-	-
Other taxes and social security	136	93
Pension creditors	-	98
Accruals and deferred income	1,207	2,081
	1,343	2,272

14. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 December 2025 as represented by:		
Tangible fixed assets	2,764	2,764
Current assets	26,190	26,190
Current liabilities	(1,343)	(1,343)
	27,611	27,611

15. Unrestricted funds

	At 1 January 2025	Incoming resources	Outgoing resources	At 31 December 2025
	£	£	£	£
General Funds	35,469	45,142	53,000	27,611

16. Contingent liabilities

There were no contingent liabilities at the balance sheet date.

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The following pages do not form part of the statutory accounts.

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	2025	2024
	£	£
Incoming resources		
Voluntary income		
Online Just Giving	7,450	8,845
Donations	5,041	11,639
Fundraising	7,755	19,591
Collection tins	279	316
Events	16,339	17,540
Goods Sold	1,027	129
Charity Shop Income	4,172	21,636
Other trading income	3,049	2,012
	45,112	81,708

Other Incoming resources

	2025	2024
	£	£
Grants received	-	-
		-

	2025	2024
	£	£
Investment income		
Bank interest receivable	30	22
	30	22
Total incoming resources	45,142	81,730

Bowel Cancer West
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Charitable activities

Activity 1

Activities undertaken directly

Wages and salaries	23,955		33,299	
Pension costs	316		436	
Online Just Giving fees	216		216	
Promotional and marketing	5,464		11,404	
Website	2,451		2,008	
Event costs	6,447		7,256	
Rent & Rates	6,991		12,993	
Light & Heat	1,414		1,291	
Charitable Shop Costs	38		489	
BCW Administration	253		4,508	
Public Liability Insurance	535		985	
Pension Charges	120		180	
Bank & Paypal Charges	24		34	
Training and workshops	461		245	
		48,685		75,344
Total charitable activity expenditure		48,685		75,344

Governance costs

Activities undertaken directly

Accountancy and payroll fees	1,874		1,591	
Depreciation	2,441		2,494	
		4,315		4,085
Total governance costs		4,315		4,085
Net incoming/(outcoming) resources for the year		(7,858)		2,301