REGISTERED COMPANY NUMBER: 07866804 (England and Wales)
REGISTERED CHARITY NUMBER: 1146185

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

BYE TO CANCER

J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

BYE TO CANCER

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FOR THE YEAR ENDED 31 DECEMBER 2025

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives and aims are specifically restricted to preserve and protect the health of patients suffering from cancer.

Its objectives and aims can be summarised as follows.

1. To raise awareness of the signs and symptoms of cancers of all kinds affecting (but not limited to) boys and men and to encourage them to seek medical attention in order to secure early detection and early diagnosis.

2. To preserve and protect the health of patients suffering from male cancers by providing and assisting in the provision of support services.

3. To provide financial assistance to fund research into cures for cancer organised by other charities and not for profit organisations.

4. To provide a free confidential contact point for anyone who may have concerns about cancer.

5. To raise awareness of testicular cancer amongst the youth by targeting senior schools.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us to ensure that our aims, objectives and activities remain focused on our stated purposes.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

The focus of Bye to Cancer continues to be the preservation and protection of the health of patients suffering from cancer.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

How our activities deliver public benefit

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Our main activities and who we try to help are described below.

All of our charitable activities focus on our ability to help preserve and protect the health of patients suffering from cancer.

Purchase of luxury holiday home

The charity has purchased two luxury holiday homes in order to offer families or individuals with cancer, free holidays to either use as respite or for making very important memories. We have made it one of our priorities to help people fighting cancer enjoy the time they have in any way we can.

Fundraising activities

The charity has undertaken a number of fundraising activities during the year.

FINANCIAL REVIEW

Reserves policy

It is the policy of the trustees to reduce unrestricted reserves to a minimum and to maintain them at this level.

Financial Review

The Statement of Financial Activities for the year ended 31 December 2025 shows incoming resources totalling £ £57,416 (2024: £107,097) and resources expended totalling £65,545 (2024 - £101,653), resulting in net outgoing resources totalling £8,129 (2024 - net incoming resources of £5,444).

As a result, the charity's net assets have decreased from £16,868 as at 31 December 2024 to £8,739 as at 31 December 2025.

Going concern

The trustees have reviewed the charity's financial position and cash flow forecasts for the period of at least 12 months from the date of approval of these financial statements. The charity incurred a deficit of £8,129 during the year and, at the balance sheet date, held unrestricted reserves of £8,739. In addition, the charity is dependent upon future fundraising income and donations, the timing and level of which cannot be predicted with certainty.

These conditions indicate the existence of a material uncertainty that may cast significant doubt on the charity's ability to continue as a going concern, and therefor it may be unable to realise its assets and discharge its liabilities in the normal course of business.

Nevertheless, after considering the charity's forecast income, planned cost reductions, available reserves and other actions available to the trustees, they have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements have been prepared on a going concern basis.

FUTURE PLANS

The trustees wish to continue generating sufficient income in order for the charity to be able to fulfil its objectives and principal activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Bye to Cancer is a company limited by guarantee in England and Wales (registered number 7866804) which was incorporated on 1 December 2011 and which achieved charitable status on 1 March 2012 (registered number 1146185).

The charitable company was established under a Memorandum of Association which established the objects and powers of the charity and is governed under its Articles of Association.

In the event of the charity being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

As the charity is incorporated as a company limited by guarantee, the trustees are deemed to be directors of the charitable company.

The management of the charity is the responsibility of the trustees who are elected and appointed under the terms of the charity's Articles of Association and the power to appoint new trustees resides with the trustees of the time as set out in the Articles of Association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in the notes to the financial statements.

Organisational structure

The trustees who have served during the period are disclosed under Reference and Administrative details.

All matters of policy, management and any other items as circumstances require are determined by the trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

As part of their induction programme new trustees are made aware of their responsibilities as trustees of Bye to Cancer.

This induction includes an introduction to the objectives, scope and policies of the charity and information on trustee responsibilities, together with a copy of the charity's governing document.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07866804 (England and Wales)

Registered Charity number
1146185

Registered office
The Lodge
Mason Street
Coseley
Wolverhampton
West Midlands
WV14 9SZ

Trustees
M R Bates
Mrs S J Bates
Mrs J Burkett
Z Hassan

Independent Examiner
Kirsty Jackson FCCA FCA
J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

Approved by order of the board of trustees on 29 September 2026 and signed on its behalf by:

.....
Mr M Bates
Trustee

Independent examiner's report to the trustees of Bye to Cancer ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

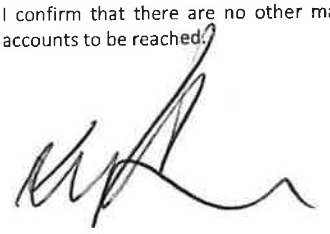
Independent examiner's statement - matters of concern identified
I have completed my examination.

In drawing attention to note 14 of the financial statements, I note that the charity has experienced financial difficulties and that the matters described in that note indicate the existence of a material uncertainty which may cast significant doubt on the charity's ability to continue as a going concern. My report is not modified in respect of this matter.

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; and
4. the accounts 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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Kirsty Jackson FCCA FCA

J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

29 September 2026

BYE TO CANCER

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		**52,723**	97,684
Other trading activities	2	**4,693**	9,413
Total		**57,416**	107,097
EXPENDITURE ON			
Raising funds		**8,177**	30,972
Charitable activities			
Direct costs		**35,879**	47,410
Support costs		**21,489**	23,271
Total		**65,545**	101,653
NET INCOME/(EXPENDITURE)		**(8,129)**	5,444
RECONCILIATION OF FUNDS			
Total funds brought forward		**16,868**	11,424
TOTAL FUNDS CARRIED FORWARD		**8,739**	16,868

The notes form part of these financial statements

BYE TO CANCER

BALANCE SHEET
31 DECEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	5	45,642	53,780
CURRENT ASSETS			
Stocks	6	71	271
Debtors	7	10,455	12,183
Cash at bank		18,790	5,894
		29,316	18,348
CREDITORS			
Amounts falling due within one year	8	(39,378)	(22,667)
NET CURRENT ASSETS		(10,062)	(4,319)
TOTAL ASSETS LESS CURRENT LIABILITIES		35,580	49,461
CREDITORS			
Amounts falling due after more than one year	9	(26,841)	(32,593)
NET ASSETS		8,739	16,868
FUNDS	11		
Unrestricted funds		8,739	16,868
TOTAL FUNDS		8,739	16,868

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29 September 2026 and were signed on its behalf by:

.....

Mr M Bate - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Fixtures and fittings	- 33% on reducing balance
Static Caravans	- 10% on cost
Computer equipment	- 33% on reducing balance

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	4,693	9,413

continued...

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	3,287	5,032
Depreciation - assets on hire purchase contracts and finance leases	4,851	3,165
Deficit on disposal of fixed assets	-	1,581

4. TRUSTEES' REMUNERATION AND BENEFITS

	2025	2024
	£	£
Trustees' salaries	12,570	12,570
Trustees' social security	986	159
	13,556	12,729

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings	Static Caravans	Computer equipment	Totals
	£	£	£	£
COST				
At 1 January 2025 and 31 December 2025	4,099	80,162	3,375	87,636
DEPRECIATION				
At 1 January 2025	3,775	26,744	3,337	33,856
Charge for year	108	8,017	13	8,138
At 31 December 2025	3,883	34,761	3,350	41,994
NET BOOK VALUE				
At 31 December 2025	216	45,401	25	45,642
At 31 December 2024	324	53,418	38	53,780

continued...

5. TANGIBLE FIXED ASSETS - continued

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Static Caravans £
COST	
At 1 January 2025 and 31 December 2025	**56,235**
DEPRECIATION	
At 1 January 2025	**34,594**
Charge for year	**4,851**
At 31 December 2025	**39,445**
NET BOOK VALUE	
At 31 December 2025	**16,790**
At 31 December 2024	21,641

6. STOCKS

	2025 £	2024 £
Finished goods	**71**	271

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	**-**	669
Prepayments	**10,455**	11,514
	10,455	12,183

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Hire purchase (see note 10)	**5,752**	5,752
Trade creditors	**10,175**	9,105
Social security and other taxes	**(157)**	(45)
Other creditors	**8,950**	4,615
Accruals and deferred income	**10,314**	-
Accrued expenses	**4,344**	3,240
	39,378	22,667

continued...

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Hire purchase (see note 10)	**26,841**	32,593

10. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	2025	2024
	£	£
Net obligations repayable:		
Within one year	**5,752**	5,752
Between one and five years	**26,841**	32,593
	32,593	38,345

11. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	**16,868**	**(8,129)**	**8,739**
TOTAL FUNDS	**16,868**	**(8,129)**	**8,739**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**57,416**	**(65,545)**	**(8,129)**
TOTAL FUNDS	**57,416**	**(65,545)**	**(8,129)**

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	11,424	5,444	16,868
TOTAL FUNDS	11,424	5,444	16,868

continued...

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,097	(101,653)	5,444
TOTAL FUNDS	107,097	(101,653)	5,444

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	11,424	(2,685)	8,739
TOTAL FUNDS	11,424	(2,685)	8,739

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	164,513	(167,198)	(2,685)
TOTAL FUNDS	164,513	(167,198)	(2,685)

12. RELATED PARTY DISCLOSURES

At the balance sheet date the charity owed trustees £8,950 (2024 - £4,615). This represents expenses incurred personally by trustees on behalf of the charity.

13. ULTIMATE CONTROLLING PARTY

The charity is controlled by the trustees as listed in the report of the trustees.

continued...

14. GOING CONCERN

The trustees have reviewed the charity's financial position and cash flow forecasts for the period of at least 12 months from the date of approval of these financial statements. The charity incurred a deficit of £8,129 during the year and, at the balance sheet date, held unrestricted reserves of £8,739. In addition, the charity is dependent upon future fundraising income and donations, the timing and level of which cannot be predicted with certainty.

These conditions indicate the existence of a material uncertainty that may cast significant doubt on the charity's ability to continue as a going concern, and therefor it may be unable to realise its assets and discharge its liabilities in the normal course of business.

Nevertheless, after considering the charity's forecast income, planned cost reductions, available reserves and other actions available to the trustees, they have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements have been prepared on a going concern basis.

BYE TO CANCER

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**52,723**	97,684
Other trading activities		
Fundraising events	**4,693**	9,413
Total incoming resources	**57,416**	107,097
EXPENDITURE		
Other trading activities		
Fundraising costs	**5,879**	26,764
Interest payable	**2,298**	4,208
	8,177	30,972
Charitable activities		
Donations made	**-**	80
Chemotherapy support	**-**	2,052
Gifts for cancer fighters	**5,098**	10,694
Making memories caravan consumables	**17,225**	21,855
	22,323	34,681
Support costs		
Management		
Trustees' salaries	**12,570**	12,570
Trustees' social security	**986**	159
	13,556	12,729
Finance		
Bank charges	**158**	133
Other		
Advertising and sponsorship	**1,052**	220
Computer expenses	**1,636**	1,615
Postage and stationery	**319**	547
Telephone and internet	**2,215**	2,248
Subscriptions	**562**	597
Depreciation and loss on disposal of fixed asset	**8,137**	8,197
Profit on sale of tangible fixed assets	**-**	1,581
	13,921	15,005
Additional		
Insurance	**329**	464
Motor expenses	**3,202**	3,293
	3,531	3,757

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
Additional		
Governance costs		
Sundries	**47**	514
Accountancy and bookkeeping	**3,832**	3,862
	3,879	4,376
Total resources expended	**65,545**	101,653
Net (expenditure)/income	**(8,129)**	5,444