Charity number: 1206230

MADLANI CANCER SUPPORT

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

MADLANI CANCER SUPPORT

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MADLANI CANCER SUPPORT

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	Dinta Madlani, Chair (appointed 15 December 2023) Katharine Lucy Keeble, Trustee (appointed 15 December 2023, resigned 30 June 2025) Niraj Madlani, Trustee (resigned 18 March 2026) Priti Chohan, Trustee (appointed 27 April 2026) Dinah Gately, Trustee (appointed 6 March 2025) Ria Patel, Trustee (appointed 31 March 2025)
Charity registered number	1206230
Principal office	High Gable Hazel Grove London BR6 8LU
Accountants	Bayar Hughes & Co Limited Chartered Certified Accountants 4 Green Lane Business Park 238 Green Lane New Eltham London SE9 3TL

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements of the Madlani Cancer Support for the 1 January 2025 to 31 December 2025.

Objectives and activities

a. Policies and objectives

During the period the Trust operated in accordance with its stated objectives. The objectives of the Trust are the advancement of health and the relief of need of people suffering from cancer, their careers and families by providing confidential support, counselling, information and complementary therapies directed to contributed to relieving the needs such as massage, reflexology and other services and activities that may benefit their wellbeing.

There have been no changes in the objectives since the last annual report.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Main activities undertaken to further the Charity's purposes for the public benefit

The charity helps children/young people, Elderly/old people, People with disabilities, other charities or voluntary bodies, other defined groups and the general public by providing them buildings/facilities/open space, provide advocacy and advise and other charitable activities.

Achievements and performance

During the year, the charity delivered its services directly to beneficiaries. Approximately 70 beneficiaries were reached during 2025, receiving support directly suited to their needs. Total treatment costs of £1,630 were incurred, representing an average cost of approximately £23 per beneficiary. The trustees are satisfied that the charity's activities during the year were effective in furthering its charitable purposes and delivered meaningful public benefit.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Trustees have adopted a reserves policy designating unrestricted funds into four reserve categories. The Continuity Fund (three months' budgeted costs) bridges delays in grant funding. The Restructuring Fund (six months' budgeted costs) sustains activities during operational restructuring. The Cyclical Maintenance Fund covers major building maintenance, growing with inflation. The Dissolution Fund provides for redundancy costs and three months' running expenses should the charity cease operations.

The minimum reserves required is £5,000, comprising the Restructuring and Dissolution Funds. This ensures the Trustees have explored all alternatives before winding up. The policy is reviewed annually to ensure each reserve aligns with current budgets, operational needs, staffing levels, and inflationary pressures. Planned reductions in reserves will be managed over a minimum five-year period.

Structure, governance and management

a. Constitution

The charity was formed through a constitution dated 15 December 2023 and activity commenced on that date. The principal object of the charity is to provide the advancement of health or saving of lives.

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial risk management

The Trustees have assessed the major risks to which Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 30 September 2026 and signed on their behalf by:

Dinta Madlani
(Chair of Trustees)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Independent Examiner's Report to the Trustees of Madlani Cancer Support ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Dated: 30 September 2026

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

K P Dahal ACCA

Bayar Hughes & Co Limited
Chartered Certified Accountants
4 Green Lane Business Park
238 Green Lane
New Eltham
London SE9 3TL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:				
Donations and legacies	3	**29,322**	**29,322**	*41,817*
Total income		**29,322**	**29,322**	*41,817*
Expenditure on:				
Charitable activities	4	**11,217**	**11,217**	*6,837*
Total expenditure		**11,217**	**11,217**	*6,837*
Net movement in funds		**18,105**	**18,105**	*34,980*
Reconciliation of funds:				
Total funds brought forward		**34,980**	**34,980**	-
Net movement in funds		**18,105**	**18,105**	*34,980*
Total funds carried forward		**53,085**	**53,085**	*34,980*

The Statement of Financial Activities includes all gains and losses recognized in the year.

The notes on pages 8 to 16 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 £		*2024 £*
Fixed assets					
Tangible assets	11		**970**		-
			970		-
Current assets					
Debtors: amounts falling due within one year	10	**1,743**		-	
Cash at bank and in hand		**58,711**		*35,700*	
		60,455		*35,700*	
Current liabilities					
Creditors: amounts falling due within one year	9	**(8,340)**		*(720)*	
Net current assets			**52,115**		*34,980*
Total assets less current liabilities			**53,085**		*34,980*
Net assets excluding pension asset			**53,085**		*34,980*
Total net assets			**53,085**		*34,980*
Charity funds					
Unrestricted funds	12		**53,085**		*34,980*
Total funds			**53,085**		*34,980*

The financial statements were approved and authorized for issue by the Trustees on 30 September 2026 and signed on their behalf by:

Dinta Madlani
(Chair of Trustees)

The notes on pages 8 to 16 form part of these financial statements.

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

1. General information

The charity was formed through a constitution dated 15 December 2023 and activity commenced on that date. The principal object of the charity is to provide the advancement of health or saving of lives.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Madlani Cancer Support meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognized once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Gifts in kind donated for distribution are included at valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

2.3 Expenditure

Expenditure is recognized 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 allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2. Accounting policies (continued)

2.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.5 Liabilities and provisions

Liabilities are recognized when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognized at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognized in the Statement of Financial Activities as a finance cost.

2.6 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognized at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortized cost using the effective interest method.

2.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors, or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.8 Tangible fixed assets

Assets costing £150 or more are capitalized as tangible fixed assets and are carried at cost, net of depreciation and any provision for impairment.

Depreciation is provided on the following bases:

Plant & Machinery - 25% on reducing balance
Fixtures & Fittings – 25% on reducing balance

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

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £
Donations	26,487	**26,487**
Gift aid	2,835	**2,835**
	29,322	**29,322**

	Unrestricted funds 2024 £	*Total funds 2024 £*
Donations	*41,817*	*41,817*
Gift aid	-	-
	41,817	*41,817*

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £
Direct costs - Depreciation	323	**323**
Charitable activities and support costs	10,894	**10,894**
	11,217	**11,217**

	Unrestricted funds 2024 £	*Total 2024 £*
Charitable activities and support costs	*6,837*	*6,837*

5. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Total funds 2025 £
Direct costs - Depreciation	323	**323**
Charitable activities and support costs	10,894	**10,894**
	11,217	**11,217**

5. Analysis of expenditure by activities (continued)

	Activities undertaken directly 2024	*Total funds 2024*
	£	*£*
Charitable activities and support costs	*6,837*	*6,837*

Analysis of direct costs

	Direct costs 2025	**Activity 2025**	**Total funds 2025**	**Total funds 2024**
	£	**£**	**£**	**£**
Depreciation	323	-	**323**	**-**
Treatment cost	-	1,630	**1,630**	**823**
Advertising	-	3,506	**3,506**	**2,035**
Travel	-	30	**30**	**6**
Legal & Professional fees	-	840	**840**	**770**
Bank Charges	-	12	**12**	**95**
Rent or lease of building	-	3,618	**3,618**	**2,360**
Sundry expenses	-	696	**696**	**136**
Insurance	-	200	**200**	**183**
Computer cost	-	362	**362**	**429**
	323	10,894	**11,217**	**6,837**
Total 2024		6,837	**6,837**	

6. Independent examiner's remuneration

	2025	*2024*
	£	*£*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**840**	*770*

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

7. Staff

The charity had no employees other than trustees.

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.
During the year ended 31 December 2025, no Trustee expenses have been incurred *(2024 - £NIL)*.

9. Creditors: Amounts falling due within one year

	2025 £	*2024 £*
Other creditors	**7,500**	-
Accruals and deferred income	**840**	*720*
	8,340	*720*

10. Debtors

	2025 £	*2024 £*
Other debtors	**783**	-
Prepayments	**960**	-
	1,743	-

11. Tangible fixed assets

	Fixtures & Fittings £
Additions	**1,293**
At 31 December 2025	**1,293**
Depreciation	
Charge for the year	**323**
At 31 December 2025	**323**
Net book value	
At 31 December 2025	**970**
At 31 December 2024	-

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

12. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
Unrestricted funds				
General Funds - all funds	**34,980**	**29,322**	**(11,217)**	**53,085**

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
Total of funds	**34,980**	**29,322**	**(11,217)**	**53,085**

12. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted funds				
General Funds - all funds	**-**	**41,817**	**(6,837)**	**34,980**

13. Summary of funds

Summary of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
General funds	**34,980**	**29,322**	**(11,217)**	**53,085**
	34,980	**29,322**	**(11,217)**	**53,085**

Summary of funds - prior year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
General funds	**-**	**41,817**	**(6,837)**	**34,980**
	-	**41,817**	**(6,837)**	**34,980**

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	970	**970**
Current assets	60,455	**60,455**
Creditors due within one year	(8,340)	**(8,340)**
Total	53,085	**53,085**

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	*Total funds 2024 £*
Current assets	*35,700*	*35,700*
Creditors due within one year	*(720)*	*(720)*
Total	*34,980*	*34,980*

15. Related party transactions

During the year, donations were received from related parties as follows: Dinta – £2,828 (2024: £108) and Neeraj – £100 (2024: £31,422). These donations were made on the same terms as those available to other donors and no special conditions were attached. The trustees consider these transactions to be conducted on an arm's length basis and in the normal course of the charity's activities.