Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2025

for

Bath Cancer Unit Support Group

Monahans
Chartered Accountants
Lennox House
3 Pierrepont Street
Bath
Somerset
BA1 1LB

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Report of the Trustees for the Year Ended 31 December 2025

The trustees 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

Objects

The Charity's objects are to relieve sickness by supporting the work of the Oncology and Radiotherapy Unit at the Bath Royal United Hospitals and other health units providing the same or similar services for patients in Bath and the surrounding area, in particular by raising money to purchase equipment and provide facilities and services not provided by the local health authority or by any trust associated with the National Health Service which administers and governs the Bath Royal United Hospitals.

Activities to further the charity's objects

During the reporting period, the charity has supported and funded a number of projects by the making of grants. Such grants have been made following the careful consideration of each request by the trustees.
During this period the trustees agreed that the charity would specifically support the Bath Paediatric Oncology Team, in addition to the adult services which has been the primary focus of our funding to date.

Public benefit

The Trustees have paid due regard to the Charity Commission guidance on public benefit in deciding what activities the charity should undertake. The focus of our activities remains the enhancement of facilities for cancer patients at the Royal United Hospitals Bath and other health units in the surrounding area. Most importantly, our funding benefits cancer patients, but also benefits visitors too and the staff of these units. The benefits are provided to people predominantly, but not exclusively, living in West and North Wiltshire, Bath, North East Somerset and East Somerset.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The primary activity of the charity is to raise funds and grant monies towards the costs of equipment, roles, and environmental enhancements which provide treatment and support to people with cancer. 2025 was a superb year for fundraising; thanks to the hard work of our volunteers and supporters we raised £191,587 during 2025.

We funded a number of important projects during 2025:

Frome Hub

We are pleased to have granted £29,727 towards the development of a chemotherapy and treatment hub in Frome. This unit opened in January 2026 and offers the option for closer to home treatment and support for cancer patients in Wiltshire. Since January it has welcomed 127 patients. The balance of the cost of approximately £34,000 will be paid in 2026.

OmniBoards and accessories

We provided over £112k of funding for three OmniBoards and Respiratory Suppression Belts for the Radiotherapy Department. This equipment is an immobilisation system which allows radiographers to quickly and accurately position patients in order to deliver more targeted and effective radiotherapy treatment, and to reduce the risk of damage to adjoining healthy tissue during Radiotherapy.

Paediatric oncology outreach nurse

We have funded the cost of a paediatric oncology outreach nurse, to provide added capacity to the specialist oncology nursing team at the hospital. This has increased the capacity of the specialist nurses to focus on more complex treatment, and has increased the reach of the service, and has meant that there is a decreased need for children to come to clinic for routine nursing care which has had a significant impact on their experience during treatment.

Paediatric oncology treatment room

We funded the feasibility phase of a project to establish a self-contained area for outpatient treatment of paediatric oncology patients, to create an age-appropriate and practical environment for outpatient chemotherapy and other interventions, and to relieve pressure on ward beds. This project will move into delivery in 2026; the charity has committed to fundraise for the capital costs of the project, which will total an estimated sum of £495,000.

Other areas of impact

Through our trustee meetings, we were also pleased to review the impact of funding that we have provided in previous years. We are particularly proud that the Positron (PET-CT) Scanner funded by the Charity in 2016 at a cost of £1.2million , has exceeded the expectations of the Consultants both in terms of the number of patients scanned and in the results achieved, as well as enabling the unit to participate in 10 research trials.

Volunteer run

The charity continues to be run only by volunteers. Consequently, a very high proportion of the funds which are raised each year are available for improving facilities, equating to an average of 90-95% over the last five years.

Trowbridge Branch

The Trustees wish to record their thanks for the remarkable contribution which the members of the Trowbridge Branch has made to the amounts raised by the charity over more than 30 years.

Frome/Shepton Mallet/Midsomer Norton Branch

Since 2022, several volunteers have met regularly to organise a new very successful Branch for Frome and the surrounding area. The Trustees also wish to thank all involved for their hard work which has been essential in raising funds and the visibility of the charity, which has helped the charity in its work to fundraise for the Frome Hub.

FINANCIAL REVIEW

Financial position

During the year the charity's income amounted to £191,587 (2024 £522,638). Legacies receivable during 2025 amounted to £17,524 compared to £256,586 during 2024. Net assets at 31 December 2025 were £689,968 (2024 £550,250).

FINANCIAL REVIEW

Reserves policy

As the charity has limited fixed operating costs, it does not require any de-minimis level of reserves to ensure manage the risk of reduction in income.

It is the policy of the charity to raise funds to finance various projects, consequently the level of reserves will vary dependent upon whether the charity is in the process of raising funds or has expended or committed such funds.

The charity reflects the restrictions placed on funds in respect to donations. In situations where funds cannot be expended in line with the restriction given, the charity always approaches the donor to ascertain whether or not another application of funds can be agreed, and where this is not possible, funds would be returned. This has not been the case to date. At 31 December 2025 the charity held restricted funds of £91,532, (2024 £50,000)

The trustees designate unrestricted funds towards particular long-term projects. These funds remain unrestricted but are recorded as designated and spend against them is monitored by the trustees.

As at 31 December 2025, the charity had the following designated funds:

£52,051 balance of existing designating funds, which include funding for OmniBoard headrests, c£5,000 paediatric oncology nurse costs, and the balance of the Frome hub designated fund totalling c£34k.
In addition, the trustees made the decision to raise the balance of the funds for the following effective at 31 December 2025:

£494,139 in respect of Paediatric oncology treatment room
£325,000 in respect of Superficial x-ray therapy

Fundraising will continue to meet the balance of the costs in excess of the reserves.

Going Concern

The trustees have reviewed the level of cash that the charity held at year end, and are content that this exceeds any commitments to funding or running costs that the charity has for 2026 and beyond, and therefore the charity remains a going concern.

FUTURE PLANS

The charity has committed to funding the capital costs of the paediatric oncology treatment facility within the Royal United Hospital, Bath in 2026. The charity has also committed to raising the funds for superficial x-ray therapy equipment which can be used in the treatment of some skin cancers, estimated to be £325,000. We will continue to evaluate and fund impactful proposals for equipment and amenities for cancer patients in our geographical area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Constitution, the latest version of which was adopted on 11 January 2012 amended on 5 December 2012 and 11 April 2018 and is an unincorporated body.

Organisation of the charity

The trustees meet on a regular basis and at each meeting monitor the progress of the charity's income and expenditure as well as considering requests for grants.

Trustees are appointed in accordance with the rules set out in the constitution, and are formally elected at each Annual General Meeting.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have identified that the principle risks of the charity are:

Mismanagement of funds: Mitigated by robust funding decisions which are documented, and careful control over the payment of invoices including dual approval of funds expended.

Cash assets: Assets are divided between multiple banks to ensure that deposits are protected. Cash funds raised at RUH are collected in a secure safe and are counted and deposited promptly. Other cash collections are banked as soon as possible

Data protection: The trustees have reviewed their data protection and data management protocols during the year, and are acting to implement enhanced arrangements for the management of electronic information and data.

The trustees secure adequate insurance to support the management of other critical risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
292643

Principal address
Mr Mike Taylor
Copperfield
19A Westwood Road
Trowbridge
Wiltshire
BA14 9BR

Trustees
M D Taylor FCA CTA TEP Chairman
C A Gilleece (resigned 1.5.25)
J E Margetts
S Coppin
M P Coombs
A Webb
S J Oliver
Ms T M Langton
J S McAllister (resigned 1.5.25)
Dr E I de Winton
Ms K Single-Bloom
D N Lane
J Ash
J M Crow (appointed 1.5.25)
S McNab (appointed 1.5.25)

Independent Examiner
Mark Powell
Monahans
Chartered Accountants
Lennox House
3 Pierrepont Street
Bath
Somerset
BA1 1LB

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors
Stone King LLP
13 Queen Square
Bath
BA1 2HJ

Bankers
CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

HSBC Bank plc
41 Southgate Street
Bath
BA1 1TN

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

M D Taylor FCA CTA TEP - Trustee

Independent Examiner's Report to the Trustees of Bath Cancer Unit Support Group

Independent examiner's report to the trustees of Bath Cancer Unit Support Group
I report to the charity trustees on my examination of the accounts of Bath Cancer Unit Support Group (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement
I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the 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.



Mark Powell

Monahans
Chartered Accountants
Lennox House
3 Pierrepont Street
Bath
Somerset
BA1 1LB

Date: 16/9/2026

Bath Cancer Unit Support Group

Statement of Financial Activities for the Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	97,962	41,532	139,494	440,940
Other trading activities	3	36,250	-	36,250	75,409
Investment income	4	15,843	-	15,843	6,289
Total		150,055	41,532	191,587	522,638
EXPENDITURE ON					
Raising funds	5	9,498	-	9,498	9,485
Charitable activities	6				
Royal United Hospital Bath: Cancer Unit		40,501	-	40,501	663,156
Royal United Hospital Bath: Amenities		1,870	-	1,870	1,184
Total		51,869	-	51,869	673,825
NET INCOME/(EXPENDITURE)		98,186	41,532	139,718	(151,187)
RECONCILIATION OF FUNDS					
Total funds brought forward		500,250	50,000	550,250	701,437
TOTAL FUNDS CARRIED FORWARD		598,436	91,532	689,968	550,250

The notes form part of these financial statements

Balance Sheet
31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	11	-	-	-	50,000
Cash at bank		666,163	91,532	757,695	695,871
		666,163	91,532	757,695	745,871
CREDITORS					
Amounts falling due within one year	12	(67,727)	-	(67,727)	(195,621)
NET CURRENT ASSETS		598,436	91,532	689,968	550,250
TOTAL ASSETS LESS CURRENT LIABILITIES		598,436	91,532	689,968	550,250
NET ASSETS		598,436	91,532	689,968	550,250
FUNDS	13				
Unrestricted funds				598,436	500,250
Restricted funds				91,532	50,000
TOTAL FUNDS				689,968	550,250

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

M D Taylor FCA CTA TEP - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of accounting
The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts (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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is set out on page 2 of the Report of the Trustees. The presentation currency of the financial statements is pounds sterling.

Going Concern

The trustees have undertaken a review of all of its assets and liabilities, and have concluded that the charity is adequately resourced and remains a going concern with no immediate risk.

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Tangible fixed assets
All fixed assets are initially recorded at cost.

Taxation
The charity is exempt from 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.

Donations, voluntary income and legacies
Donations and voluntary income are accounted for when receivable. Legacies are recognised when received or if, before receipt, there is sufficient evidence to provide the necessary certainty that the legacy will be received and the value of the incoming resources can be measured with sufficient reliability.

Liabilities and allocation of costs

continued...

1. ACCOUNTING POLICIES - continued

Donations, voluntary income and legacies
Liabilities are recognised in the financial statements when the charity has an obligation to transfer economic benefits as a result of a past transaction or event. Costs are allocated between direct charitable and other expenditure according to the nature of the cost.

Funds
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. The surplus or deficit in the year is allocated to each fund accordingly.

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Donations	73,030	41,532	114,562	179,802
Legacies	17,524	-	17,524	256,586
Collections	7,408	-	7,408	4,552
	97,962	41,532	139,494	440,940

3. OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fundraising events	36,250	-	36,250	75,409

4. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Deposit account interest	15,843	-	15,843	6,289

continued...

5. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Insurance	1,827	-	1,827	2,040
Postage and stationery	-	-	-	1,610
Fundraising and publicity	3,089	-	3,089	2,320
Administrator costs	157	-	157	609
Sundries	4,425	-	4,425	2,906
	9,498	-	9,498	9,485

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Royal United Hospital Bath: Cancer Unit	38,545	1,956	40,501
Royal United Hospital Bath: Amenities	1,870	-	1,870
	40,415	1,956	42,371

7. SUPPORT COSTS

	Governance costs £
Royal United Hospital Bath: Cancer Unit	1,956

Included within support costs are fees payable to the Independent Examiner for 2025 of £1,956 (2024: £1,860).

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

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

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9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	353,375	87,565	440,940
Other trading activities	75,409	-	75,409
Investment income	6,289	-	6,289
Total	435,073	87,565	522,638
EXPENDITURE ON			
Raising funds	9,485	-	9,485
Charitable activities			
Royal United Hospital Bath: Cancer Unit	625,591	37,565	663,156
Royal United Hospital Bath: Amenities	1,184	-	1,184
Total	636,260	37,565	673,825
NET INCOME/(EXPENDITURE)	(201,187)	50,000	(151,187)
RECONCILIATION OF FUNDS			
Total funds brought forward	701,437	-	701,437
TOTAL FUNDS CARRIED FORWARD	500,250	50,000	550,250

10. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 January 2025 and 31 December 2025	2,327
DEPRECIATION	
At 1 January 2025 and 31 December 2025	2,327
NET BOOK VALUE	
At 31 December 2025	-
At 31 December 2024	-

continued...

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	-	50,000

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	1,956	2,193
Accruals and deferred income	65,771	193,428
	67,727	195,621

13. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	Transfers between funds	At 31.12.25
	£	£	£	£
Unrestricted funds				
General fund	434,532	98,186	13,667	546,385
Designated fund	65,718	-	(13,667)	52,051
	500,250	98,186	-	598,436
Restricted funds				
Frome Chemotherapy Hub	50,000	-	-	50,000
AI Software	-	41,532	-	41,532
	50,000	41,532	-	91,532
TOTAL FUNDS	550,250	139,718	-	689,968

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	150,055	(51,869)	98,186
Restricted funds			
AI Software	41,532	-	41,532
TOTAL FUNDS	191,587	(51,869)	139,718

continued...

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	701,437	(201,187)	(65,718)	434,532
Designated fund	-	-	65,718	65,718
	701,437	(201,187)	-	500,250
Restricted funds				
Frome Chemotherapy Hub	-	50,000	-	50,000
TOTAL FUNDS	701,437	(151,187)	-	550,250

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	435,073	(636,260)	(201,187)
Restricted funds			
Omniboards - Radiotherapy Department	37,565	(37,565)	-
Frome Chemotherapy Hub	50,000	-	50,000
	87,565	(37,565)	50,000
TOTAL FUNDS	522,638	(673,825)	(151,187)

Designated Funds:

Included within this fund is the following:

£34,381 (2024: £64,107) of funds designated towards works to equip a new systematic anti-cancer therapy unit in the Frome Hub. During the year £29,727 was spent on the works.

£1,610 (2024: £1,610) of funds has been designated towards the Surface Guided Radiotherapy Equipment - Linac software & hardware interfaces & Installation small works.

£11,060 (2024: £0) of funds has been designated towards the costs of a nursing associate within post paediatric oncology. This fund is new this year.

£5,000 (2024: £0) of funds has been designated towards supplying head rests for recently purchased omniboards. This fund is new this year.

Restricted Funds:

Frome Chemotherapy Hub: a grant of £50,000 was received in the year ending 31 December 2024 from the Richard Oatley Foundation for spending on the Frome Chemotherapy Hub works.

continued...

13. MOVEMENT IN FUNDS - continued

AI Software: a grant of £41,532 was received in the year ending 31 December 2025 from the Richard Oatley Foundation for spending on the AI Software update.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.