

**Charity registration number 508412 (England and Wales)**

**P.A.C.T.**

**PARENTS ASSOCIATION OF CHILDREN WITH TUMOURS AND LEUKAEMIA**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**P.A.C.T.  
PARENTS ASSOCIATION OF CHILDREN WITH TUMOURS AND  
LEUKAEMIA  
LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

C Maguire  
L Hunt (Chair)  
D Yeomanson  
N Walch  
L Thompson  
L Mellon - Jameson  
A Mellon - Jameson (Treasurer)  
N Lax  
R Ducker (Appointed 4 July 2024)  
J Wholey (Appointed 4 July 2024)  
Dr V Mellon (Appointed 4 July 2024)  
E Stones (Appointed 4 July 2024)

**Charity number**

508412

**Principal address**

Children's Oncology Clinic  
Sheffield Children's Hospital  
Western Bank  
Sheffield  
S10 2TH

**Independent examiners**

Hart Shaw LLP  
Europa Link  
Sheffield Business Park  
Sheffield  
S9 1XU

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**P.A.C.T.  
PARENTS ASSOCIATION OF CHILDREN WITH TUMOURS AND  
LEUKAEMIA  
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**P.A.C.T.  
PARENTS ASSOCIATION OF CHILDREN WITH TUMOURS AND  
LEUKAEMIA  
TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 MARCH 2025***

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The trustees present their report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

**Objectives and activities**

The charity's objectives are to provide relief, welfare and care of children suffering from tumours and leukaemia who are being treated at – or who have been treated at – Sheffield Children's NHS Foundation Trust.

The aims of the association include:

The provision of relief for individuals who are under the care of Sheffield Children's NHS Foundation Trust paediatric oncology and haematology unit (the Unit) and are suffering from either a malignant disease or a non-malignant but life-threatening haematological disorder and the preservation and protection of the good health of individuals formerly under the care of the units.

The protection and preservation of good health amongst families of individuals who are or have been under the care of the unit and the provision of practical and other support in their role of caring for such individuals.

The provision of support for the unit by way of the acquisition and maintenance of equipment and services for use within the unit or in connection with the work of the unit.

The provision of support for the unit to encourage and assist research and investigation work and the dissemination of results of such research and experimental work.

The provision of support for education and training of members of the unit where such education and training will benefit the individuals in the care of the unit, of individuals who have been in the care of the unit.

**Achievements and performance**

The charity's main source of income is from donations from members of the public and from family & friends of children diagnosed with tumours or leukaemia. This may take the form of cash donations or organised fund-raising events such as barbeques, fetes, galas or sponsored events. Some funding is received from businesses and corporate bodies. Income is also produced from the profitable sale of Christmas cards and promotional goods.

In furtherance of the objectives of the charity, our activities are split into the following principal areas and we review progress in each of these areas below:

**Provision of Accommodation and Holidays**

PACT wholly owns a property on Western Bank in Sheffield, PACT House, which it runs as a purpose-built home from home. Here parents and children can relax away from the hospital environment, just 100 yards from the hospital. Its location saves the necessity of families having to travel long distances to and from their own homes when children need long-term treatment, and it provides comfort and a place for families to meet, thus creating an atmosphere of help and support.

PACT has an obligation to ensure that PACT House provides a safe and secure environment for staff, volunteers and users. The Trustees conduct regular reviews to uphold this.

PACT owns and maintains holiday caravans at Filey, Berwick-upon-Tweed and Thornwick Bay which are available for the families to use. PACT also gives holiday grants to parents in need when the caravans are unavailable.

PACT provide a Bereavement grant, the Making Memories Grant. This provides families with contributions to the cost of doing an activity of choice, this is available three times each year per family.

**P.A.C.T.  
PARENTS ASSOCIATION OF CHILDREN WITH TUMOURS AND  
LEUKAEMIA  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

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**Ward 6 and Clinic**

We continue to provide lunch for the families on ward 6 and now also provide breakfast daily. Our main expenditure is directed towards the oncology ward at the Sheffield Children's NHS Foundation Trust and the out-patients clinic area. We provide games, books, toys and computer equipment for patients and siblings to use. We offer help and support meetings and provide booklets. Assistance is also given to the community nursing staff who work with patients. In addition, we fund specialist-led, creative art sessions on the ward, which have proved extremely popular with children.

We cover the cost of social events including two annual outings, a Christmas party and a family fun day.

The charity offers support to families who use the clinic and is confident that it will be able to maintain this for the foreseeable future. The charity regularly reviews the way it offers support to the patients and their families and is always open to considering new ways to achieve this.

**General**

As well as the above, this fund is used for all other expenditure the Trustees consider appropriate for the furtherance of the objectives of the charity.

We provide a Study Leave Grant to Ward 6 staff to enable them to attend courses and seminars to contribute to the already excellent care given to our children and families on Ward 6.

**Financial review**

The charity, with the aid of sound financial management, the continued support of staff, volunteers and the public - has continued to achieve its objectives for this period.

As part of our duties as trustees and having sought professional advice from Hart Shaw - in late 2024 we began the process of diversifying our cash reserves using the provision provided by Cascade Cash Management. Whereby the majority of our cash reserves are now split across 5 banking counterparts as well as a general account held with Virgin. This is designed to mitigate our risk of banking solely with one counterpart, but also to create a sustainable, increased return for the charity by accessing higher interest savings & terms accounts as they become available. The accounts come with an access & liquidity profile that suits our requirements and any emergent needs to access funds that the charity may have.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to 18 months planned expenditure. The trustees consider that, with reserves at this level, should there be a significant reduction in the level of funding, they will be able to continue the charities current activities while consideration is given to ways in which additional funds may be raised.

The charity holds unrestricted funds of £691,745 (2024 - £638,623) and designated funds of £8,091 (2024 - £3,600). The charity also has restricted funds of £134,956 (2024 - £131,344). Included within unrestricted fund are land and buildings and other tangible assets of £224,633 (2024 - £227,556) which are not readily available as cash reserves.

**Principal Funding Sources**

The principal funding sources continue to be the sale of Christmas and promotional goods, donations from the public, corporate engagement and special fundraising events organised throughout the year.

**Investment Policy**

There are no restrictions on the investment powers of the Trustees, although at present the Committee feels it is appropriate to maintain its reserves as cash deposits with its bankers be that via general or investment banking.

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

**P.A.C.T.**  
**PARENTS ASSOCIATION OF CHILDREN WITH TUMOURS AND**  
**LEUKAEMIA**  
**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Public Benefit**

In planning our activities for the year, we keep in mind the Charity Commission's guidance on public benefit.

**Plans for future periods**

After completing a thorough building survey of PACT, our initial plans to refurb the superstructure of the house, is unnecessary, in lieu of this we have completed extensive preparation and consultative work to design a complete interior renovation of the house. This will be overseen by professional project management and design consultants - in order to bring a modern, more functional house to the families and children we proudly serve. We anticipate these works to begin by late 2025/early 2026.

We also plan to continue offering support, caravan holidays, trips, treats, activities and parties to our families. In our experience these are the most important things we can offer. The charity has always focussed on making the journey the families face easier.

**Structure, governance and management**

The charity was established by a charitable trust deed and is registered with the Charities Commission.

The trustees who served during the year and up to the date of signature of the financial statements were:

M Rhodes	(Resigned 12 September 2024)
Dr V Lee	(Resigned 14 February 2025)
C Maguire	
L Hunt (Chair)	
D Yeomanson	
N Walch	
L Thompson	
L Mellon - Jameson	
A Mellon - Jameson (Treasurer)	
E Whitfield	(Resigned 4 July 2025)
N Lax	
R Ducker	(Appointed 4 July 2024)
J Wholey	(Appointed 4 July 2024)
Dr V Mellon	(Appointed 4 July 2024)
E Stones	(Appointed 4 July 2024)

New non-medical Trustees are appointed by the General Committee, which meets regularly. The Committee meets annually in July when these non-medical Trustees are proposed and selected as Trustees, in accordance with the charity's constitution.

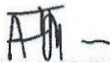
When someone is interested in becoming a trustee on the PACT committee they will initially touch base with the charity, as a response to a published advert, through other committee members, or through a conversation with the charity office who will signpost to the Chair. Their interest is logged and an information pack, detailing the roles and responsibilities of a trustee will be sent out. They will also be invited to attend an information session to support them in making an informed decision. Following an application form being completed, candidates will be invited for an interview with trustees. Trustees on the interview panel will present their findings to the other trustees who will vote on whether to appoint the new trustee.

As trustees we take our responsibility to manage succession and the required skillsets on the board for the continued stewardship & success of the charity extremely seriously.

**P.A.C.T.**  
**PARENTS ASSOCIATION OF CHILDREN WITH TUMOURS AND**  
**LEUKAEMIA**  
**TRUSTEES' REPORT (CONTINUED)**  
***FOR THE YEAR ENDED 31 MARCH 2025***

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The trustees' report was approved by the Board of Trustees.



F7590000-DA0A-92A5-FAC7-08DE3F10CCDF  
A Mellon - Jameson (Treasurer)  
**Trustee**

19 December 2025

**P.A.C.T.  
PARENTS ASSOCIATION OF CHILDREN WITH TUMOURS AND  
LEUKAEMIA  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF P.A.C.T.**

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I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 6 to 16.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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



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**Natalie Bracey FCA**

Europa Link  
Sheffield Business Park  
Sheffield  
S9 1XU

Dated: .....22/12/2025

\*\*\*\*\* C799K20 0A0A 82AS 5AE2 48DE3F 18CCDF \*\*\*\*\*

**P.A.C.T.**  
**PARENTS ASSOCIATION OF CHILDREN WITH TUMOURS AND**  
**LEUKAEMIA**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	Notes	£	£	£	£	£	£
<b>Income from:</b>							
Donations and legacies	2	279,241	18,672	297,913	236,766	100,000	336,766
Other trading activities	3	735	-	735	2,009	-	2,009
Investments	4	23,754	-	23,754	19,459	-	19,459
<b>Total income</b>		<b>303,730</b>	<b>18,672</b>	<b>322,402</b>	<b>258,234</b>	<b>100,000</b>	<b>358,234</b>
<b>Expenditure on:</b>							
Raising funds	5	14,050	-	14,050	11,260	-	11,260
Charitable activities	6	249,266	2,352	251,618	207,633	-	207,633
<b>Total resources expended</b>		<b>263,316</b>	<b>2,352</b>	<b>265,668</b>	<b>218,893</b>	<b>-</b>	<b>218,893</b>
<b>Net incoming resources before transfers</b>		<b>40,414</b>	<b>16,320</b>	<b>56,734</b>	<b>39,341</b>	<b>100,000</b>	<b>139,341</b>
Gross transfers between funds		12,708	(12,708)	-	-	-	-
<b>Net income for the year/ Net movement in funds</b>		<b>53,122</b>	<b>3,612</b>	<b>56,734</b>	<b>39,341</b>	<b>100,000</b>	<b>139,341</b>
Fund balances at 1 April 2024		638,623	131,344	769,967	599,282	31,344	630,626
<b>Fund balances at 31 March 2025</b>		<b>691,745</b>	<b>134,956</b>	<b>826,701</b>	<b>638,623</b>	<b>131,344</b>	<b>769,967</b>

The statement of financial activities includes all gains and losses recognised in the year.

The 2024 year has been restated, see note 1.2 for details of the prior period error.

All income and expenditure derive from continuing activities.

**P.A.C.T.  
PARENTS ASSOCIATION OF CHILDREN WITH TUMOURS AND  
LEUKAEMIA  
BALANCE SHEET**

**AS AT 31 MARCH 2025**

	Notes	2025		2024 as restated	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		224,633		227,556
<b>Current assets</b>					
Stocks	11	2,039		1,766	
Debtors	12	20,490		17,565	
Cash at bank and in hand		616,483		566,868	
			639,012		586,199
<b>Creditors: amounts falling due within one year</b>	13	(36,944)		(43,788)	
Net current assets			602,068		542,411
<b>Total assets less current liabilities</b>			826,701		769,967
<b>Income funds</b>					
Restricted funds	14		134,956		131,344
<u>Unrestricted funds</u>					
Designated funds	15	8,091		3,600	
General unrestricted funds		683,654		635,023	
			691,745		638,623
			826,701		769,967

The financial statements were approved by the Trustees on 19 December 2025



F7590000-DA0A-92A5-FADA-08DE3F10CCDF

A Mellon - Jameson (Treasurer)  
Trustee

**P.A.C.T.**  
**PARENTS ASSOCIATION OF CHILDREN WITH TUMOURS AND**  
**LEUKAEMIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1 Accounting policies**

**Charity information**

P.A.C.T. is a charity registered in England and Wales. The registered office is Children's Oncology Clinic, Sheffield Children's Hospital, Western Bank, Sheffield, S10 2TH.

**1.1 Basis of preparation**

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Prior period error**

There has been a prior year adjustment between brought forward designated funds and restricted funds of £31,344 to account for the Groovy Ruby fund being classified as restricted rather than included in unrestricted designated funds.

**1.3 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.4 Charitable funds**

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

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

**1.5 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income for the charity mostly consist of donations from the general public and recognised on receipt, this can be by way of bank transfer, Justgiving, through the tills etc. They also have a small shop where they sell Christmas cards etc.

**P.A.C.T.  
PARENTS ASSOCIATION OF CHILDREN WITH TUMOURS AND  
LEUKAEMIA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

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**1 Accounting policies**

**(Continued)**

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

**1.6 Expenditure**

Resources expended are included on the accruals basis.

Specific expenditure of each activity is solely charged to that activity.

Support costs have been allocated to the charitable activity that they relate most closely to.

**1.7 Tangible fixed assets**

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

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

Land and buildings	2% straight line
Caravans	10% straight line
Fixtures, fittings & equipment	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.8 Impairment of fixed assets**

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

**1.9 Stocks**

Stocks mostly comprises of promotional goods sold by the charity around Christmas (cards etc.) and are valued at total selling price less mark up.

**1.10 Cash and cash equivalents**

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

***Basic financial assets***

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

**P.A.C.T.**  
**PARENTS ASSOCIATION OF CHILDREN WITH TUMOURS AND**  
**LEUKAEMIA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1 Accounting policies**

**(Continued)**

***Basic financial liabilities***

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

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

**1.11 Employee benefits**

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

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

**2 Income from donations and legacies**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	279,241	18,672	297,913	236,766	100,000	336,766

**3 Income from other trading activities**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Non-charitable trading activities	735	2,009

**4 Income from investments**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	23,754	19,459

**P.A.C.T.**  
**PARENTS ASSOCIATION OF CHILDREN WITH TUMOURS AND**  
**LEUKAEMIA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**5 Raising funds**

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
<u>Fundraising and publicity</u>		
Fundraising events	13,618	7,122
	<hr/>	<hr/>
<u>Trading costs</u>		
Other trading activities	432	4,138
	<hr/>	<hr/>
	<u>14,050</u>	<u>11,260</u>

**P.A.C.T.**  
**PARENTS ASSOCIATION OF CHILDREN WITH TUMOURS AND LEUKAEMIA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

**6 Charitable activities**

	Provision of accommodation and holidays	Ward 6 and clinic	Total	Provision of accommodation and holidays	Ward 6 and clinic	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Staff costs	8,284	-	8,284	10,939	-	10,939
Depreciation and impairment	22,302	-	22,302	22,456	-	22,456
Activities undertaken directly	46,179	61,131	107,310	39,619	43,774	83,393
	<u>76,765</u>	<u>61,131</u>	<u>137,896</u>	<u>73,014</u>	<u>43,774</u>	<u>116,788</u>
Share of support costs (see note 7)	62,095	47,547	109,642	54,319	32,566	86,885
Share of governance costs (see note 7)	-	4,080	4,080	-	3,960	3,960
	<u>138,860</u>	<u>112,758</u>	<u>251,618</u>	<u>127,333</u>	<u>80,300</u>	<u>207,633</u>
<b>Analysis by fund</b>						
Unrestricted funds	138,860	110,406	249,266	127,333	80,300	207,633
Restricted funds	-	2,352	2,352	-	-	-
	<u>138,860</u>	<u>112,758</u>	<u>251,618</u>	<u>127,333</u>	<u>80,300</u>	<u>207,633</u>

**P.A.C.T.**  
**PARENTS ASSOCIATION OF CHILDREN WITH TUMOURS AND**  
**LEUKAEMIA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**7 Support costs allocated to activities**

	<b>Raising funds</b>	<b>Total</b>
	<b>2025</b>	<b>2024</b>
	£	£
Staff costs	91,583	71,559
Administration costs	16,578	15,326
Medical study grants	1,481	-
Governance	4,080	3,960
	<u>113,722</u>	<u>90,845</u>

Included within governance costs is the accountancy fee of £4,080.

**8 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2024 - £nil). There was a total of £434 (2024 - £93) paid for reimbursement of fuel, travel and shop supplies bought by trustees in the year.

**9 Employees**

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
	4	4
	<u>4</u>	<u>4</u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	£	£
Wages and salaries	99,867	82,498
	<u>99,867</u>	<u>82,498</u>

There are no employees who received total employee benefits (excluding employer pension costs) of more than £60,000.

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

**Remuneration of key management personnel**

The remuneration of key management personnel was as follows:

	<b>2025</b>	<b>2024</b>
	£	£
Aggregate compensation	55,565	46,807
	<u>55,565</u>	<u>46,807</u>

**P.A.C.T.  
PARENTS ASSOCIATION OF CHILDREN WITH TUMOURS AND  
LEUKAEMIA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

**10 Tangible fixed assets**

	Land and buildings	Caravans	Fixtures, fittings & equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2024	235,916	209,853	8,205	453,974
Additions	-	-	19,379	19,379
Disposals	-	-	(2,941)	(2,941)
At 31 March 2025	<u>235,916</u>	<u>209,853</u>	<u>24,643</u>	<u>470,412</u>
<b>Depreciation and impairment</b>				
At 1 April 2024	126,643	93,346	6,429	226,418
Depreciation charged in the year	4,718	15,223	2,361	22,302
Eliminated in respect of disposals	-	-	(2,941)	(2,941)
At 31 March 2025	<u>131,361</u>	<u>108,569</u>	<u>5,849</u>	<u>245,779</u>
<b>Carrying amount</b>				
At 31 March 2025	<u>104,555</u>	<u>101,284</u>	<u>18,794</u>	<u>224,633</u>
At 31 March 2024	<u>109,273</u>	<u>116,507</u>	<u>1,776</u>	<u>227,556</u>

**11 Stocks**

	2025 £	2024 £
Finished goods and goods for resale	<u>2,039</u>	<u>1,766</u>

**12 Debtors**

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	<u>20,490</u>	<u>17,565</u>

**13 Creditors: amounts falling due within one year**

	2025 £	2024 £
Other creditors	-	50
Accruals and deferred income	<u>36,944</u>	<u>43,738</u>
	<u>36,944</u>	<u>43,788</u>

**P.A.C.T.**  
**PARENTS ASSOCIATION OF CHILDREN WITH TUMOURS AND**  
**LEUKAEMIA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**14 Restricted funds**

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

	<b>At 1 April 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2025</b>
	£	£	£	£	£
PACT house fund	100,000	-	-	(12,708)	87,292
Keepmoat Yorkshire West	-	10,000	-	-	10,000
Groovy Ruby	31,344	2,512	(2,352)	-	31,504
Jessica's Rainbow Foundation	-	6,160	-	-	6,160
	<u>131,344</u>	<u>18,672</u>	<u>(2,352)</u>	<u>(12,708)</u>	<u>134,956</u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
PACT house fund	-	100,000	-	-	100,000
Groovy Ruby	31,344	-	-	-	31,344
	<u>31,344</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>131,344</u>

PACT received a donation of £100,000 from Galya Denaro at the H&L Cantor Trust, a charity which was being closed down and needed to donate their funds to other charities. In discussions with Galya, it was decided the best use of their funds would be to refurbish PACT House as it is looking tired and dated.

Although the donation to support improvements to the property was restricted, once assets have been acquired this in itself is not and therefore, following acquisition, the value of assets purchased is transferred to unrestricted funds.

There had been no expenditure incurred before the year end.

The Keepmoat Yorkshire West is to support the upgrade of the caravan at Berwick upon Tweed.

The Groovy Ruby fund is used for the purchase of thermometers and teddy bears for the new family packs.

The Jessica's Rainbow Foundation is to support the upgrade of the caravan at Berwick upon Tweed.

**P.A.C.T.**  
**PARENTS ASSOCIATION OF CHILDREN WITH TUMOURS AND**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**15 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 April 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2025</b>
	£	£	£	£	£
Community nurse fund	2,462	1,000	(537)	-	2,925
Play specialist fund	1,138	1,550	(1,041)	-	1,647
Study leave grants	-	5,000	(1,481)	-	3,519
General funds	635,023	296,180	(260,257)	12,708	683,654
	<u>638,623</u>	<u>303,730</u>	<u>(263,316)</u>	<u>12,708</u>	<u>691,745</u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
Community nurse fund	2,594	1,000	(1,132)	-	2,462
Play specialists fund	725	1,612	(1,199)	-	1,138
General funds	595,963	255,622	(216,562)	-	635,023
	<u>599,282</u>	<u>258,234</u>	<u>(218,893)</u>	<u>-</u>	<u>638,623</u>

Community nurses fund is to support the work of the oncology nurses by providing them with a yearly grant so that they can provide additional equipment and other items to benefit the children who they treat.

Play specialists fund is to support the work of the play specialists who work with the children on Ward 6 and the oncology and haematology outpatient clinic. Grants and donations are provided for items such as toys, craft materials and DVD's which all help to improve the environment for the children. This has been moved to restricted funds in the year.

The study leave fund is to support the work of the staff who work on Ward 6 and the oncology and haematology outpatient clinic. Members of staff can request a grant to fund or assist with funding training courses to enable them to keep up to date with current guidelines and to further educate them in relation to the care they provide. This has been moved to restricted funds in the year.

**P.A.C.T.**  
**PARENTS ASSOCIATION OF CHILDREN WITH TUMOURS AND**  
**LEUKAEMIA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

16 Analysis of net assets between funds

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total 2025 £</b>
<b>At 31 March 2025:</b>			
Tangible assets	224,633	-	224,633
Current assets/(liabilities)	467,112	134,956	602,068
	<u>691,745</u>	<u>134,956</u>	<u>826,701</u>
	<u><u>691,745</u></u>	<u><u>134,956</u></u>	<u><u>826,701</u></u>
	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
<b>At 31 March 2024:</b>			
Tangible assets	227,556	-	227,556
Current assets/(liabilities)	411,067	131,344	542,411
	<u>638,623</u>	<u>131,344</u>	<u>769,967</u>
	<u><u>638,623</u></u>	<u><u>131,344</u></u>	<u><u>769,967</u></u>