

Registered Charity no. 519429

Registered Company no. 02179048

Cancer Support Yorkshire
(Company Limited by Guarantee)

Trustees Annual Report and Accounts

Year Ended 31st March 2025

Cancer Support Yorkshire

Year Ended 31st March 2025

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Cancer Support Yorkshire

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Legal and Administrative Information

Reference

The Charity is called "Cancer Support Yorkshire" and is registered with the Charity Commission for England and Wales as an incorporated company limited by guarantee.

Registered Charity Number	519429
Registered Company Number	02179048
Registered Office	125 Main Street Garforth Leeds LS25 1AF
The Trustees and Directors	P Webley (Chair) (Resigned 9 October 2024) S Spence (Resigned 1 October 2024) R Ryan (Resigned 24 March 2025) S Kauser (Resigned 19 April 2025) S Khan (Appointed 4 October 2024, resigned 2 June 2025) R Berry (Appointed 21 July 2025) A Choudhury (Appointed 28 March 2025, resigned 1 December 2025) G Guest (Chair) (Appointed 2 May 2025) J McLean (Appointed 21 July 2025) L Miah (Appointed 28 March 2025) A Vinnicombe (Appointed 20 September 2025, resigned 3 November 2025)
Primary Bankers	HSBC Bank Plc PO Box 45 47 Market Street Bradford, BD1 1LW
Independent Examiner	Nigel Wyatt BSC FCA Wyatt & Co Chartered Accountants 125 Main Street Garforth, Leeds, LS25 1AF

Cancer Support Yorkshire

Year Ended 31st March 2025

Trustee's Annual Report

The Trustees, who are also Directors for the purposes of company law, are pleased to present their annual report together with the financial statements of the Charity for the year ending 31 March 2025.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association, 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, Governance and Management

Company status

The Charity is constituted as a company limited by guarantee, registration number 02179048, and is therefore governed by its Memorandum and Articles of Association. The liability of the members in the event of the company being wound up is limited to £1. The company is a registered charity, registration number 519429, and acts entirely as a non-profit making organisation.

Recruitment and Appointment of Management Committee

The Trustees under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they can offer themselves for re-election at the next Annual General Meeting.

The members of the Management Committee who held office during the year were:

Paul Webley (Chair) (Resigned 9 October 2024)
Sean Spence (Resigned 1 October 2024)
Richard Ryan (Resigned 24 March 2025)
Sadia Kauser (resigned 19 April 2025)
Sadaf Khan (Appointed 4 October 2024, resigned 2 June 2025)
Ralph Berry (Appointed 21 July 2025)
Abdul Choudhury (appointed 28 March 2025, resigned 1 December 2025)
Gordon Guest (Chair) (appointed 2 May 2025)
James McLean (appointed 21 July 2025)
Lukman Miah (appointed 28 March 2025)
Angela Vinnicombe (appointed 20 September 2025, resigned 3 November 2025)

The Management Committee recruits members with a range of skills and attributes. New Trustees will continue to be introduced to further diversify the membership and balance the skills of the Committee. Members of the Management Committee are requested annually to provide a list of their skills and identify any potential gaps.

Trustee Induction and Training

New Trustees normally receive an induction from the Chair of Trustees and the Director, with the opportunity to meet staff and volunteers and understand the operation of the organisation with relevant training given.

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Risk Management

The Management Committee maintains a regular review of the major risks to the Charity with a risk register which is updated at least quarterly and monitoring of actions to manage these risks. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. A variety of sources and projects are used to seek to minimise risks to funding streams. Procedures are in place to ensure compliance with the health and safety of staff, volunteers, clients and visitors. The Charity holds the Advice Quality Mark standard which was successfully retained in May 2024 for a further two years.

Organisational Structure

Cancer Support Yorkshire has a Management Committee, led by the chair, currently of 4 members, with a quorum of 3, who meet at least quarterly and are responsible for the strategic direction, overall performance and policy of the Charity.

The chair and all board members have responsibility for Governance and Risk.

A scheme of delegation is in place and day to day responsibility for the provision of the services and operation of the organisation is the responsibility of the Chief Executive Officer.

Public Benefit

The Trustee Board has referred to the guidance contained in the Charity Commission's general guidance on public welfare when reviewing the Charity's aims and objectives and in planning future activities.

Principal Funding Sources

Cancer Support Yorkshire received statutory funding through contracts with the NHS Integrated Care Board, Bradford & Craven and Bradford MDC via a consortium for welfare advice which equated to 38% of expenditure. We also secured funding from Annette Fox Leukaemia Research Fund for welfare rights advice for two days per week from January 2025. The Charity raises funds through public fundraising, our Preloved Charity Shop in Skipton and applications for grants to underpin the remaining expenditure and to support new projects. The Charity is also grateful for the income received in the form of donations and legacies from people affected by cancer.

Objectives and Activities

The Charity objectives and principal activities are:

- Non-Medical support for persons affected from all forms of cancer, carers and families
- The provision of services aimed at supporting the best possible quality of life for people affected by cancer through practical, social and emotional support
- Support to people bereaved by cancer
- Collaborative and partnership working with other organisations both voluntary and statutory involved in supporting people affected by cancer

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The strategy employed to assist the Charity meet these objectives continues to be:

- To provide a range of services which are delivered to relevant quality standards and address the potential problems related to cancer
- To work in partnership with other agencies to ensure the widest range of services that best matches the needs of the client group are available and accessible.

Who Uses and Benefits from our Services

Our services are available to anyone affected by cancer in our area including those with a cancer diagnosis, carers and the bereaved. Bradford and Craven districts currently form our core area of delivery. Our work also supports family members, carers, friends and family, communities and the wider general public.

Cancer Support Yorkshire will develop support in the wider area if opportunities present themselves.

Partnership working The Charity is influenced by local and national policy, as far as it is complementary to the Charity's objectives. Commissioning services were with NHS Integrated Care Board (ICB) during the year. In addition, the Charity is part of a consortium commissioned by Bradford District Metropolitan Council to provide specialist welfare rights information and advice for complex needs Lot One. We are grateful for their continued support. We are also proud to work within the local Hospital Teaching Trusts, BTHFT and ANHSFT, West Yorkshire & Harrogate Cancer Alliance, Macmillan Cancer Support and Annette Fox Leukaemia Research Fund allowing partners to work together for the good of people affected by cancer.

Operational Activities

We deliver support groups, complementary therapies, counselling, welfare advice and personalised support with our Next Steps service for people at the end of their treatment in our Bradford Centre. The decision was taken to end the lease of our Skipton centre in May 2024, after a ten year period. We continue to deliver our services across the Skipton district with complementary therapies, counselling, support group and welfare rights support in various locations across Skipton. Our charity shop in Skipton continues to do well with increasing donations which we are always grateful for.

Information

We continue to provide information and one to one supportive listening. Increasingly our holistic support services are being integrated into NHS Cancer pathways and our leaflet is given to every diagnosed cancer patient in the district at the time of diagnosis

Welfare Advice

The Welfare Advice Service has operated by phone, online and in person activity throughout the year. Finances are a key priority for people affected by cancer and the Welfare Advice team are often the first support people need following a cancer diagnosis. Our advisers have a wealth of experience in providing a service which guides and helps individuals through the Welfare Benefits system seeking to ensure that they get the benefits they are entitled to and need as well as grants which are available to them.

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In the year we have:

- Assisted 1,397 new clients, claiming £3,565,274 on their behalf.
- Worked in partnership with other advice providers to form to ensure clients with complex needs have access to benefits advice.
- Delivered a timely and supportive service to palliative clients at referral.

Reaching Inequalities in City Welfare Advice

We continued to deliver specialist advice service for benefits and grants available for seven hours per week. This service is funded through Bradford City and Bradford District Clinical Commissioning via Bradford VCS Alliance

Wellbeing Service

The service delivers a professional, timely and mutually agreed support programme to those people whose lives are affected by a cancer diagnosis. The client is involved at every stage of their support plan taking into account their uniqueness, the stage of their disease and the fundamental issues as identified by them.

The service provides the widest possible help from Image Solutions providing headwear and beauty treatments for people affected by cancer treatments, group and individual counselling, exercise and relaxation classes, activity groups, complementary therapies, mindfulness.

In the year we had:

- 762 new clients
- Clients supported by 30 volunteers and sessional staff providing holistic support, group support, counselling, complementary therapies, Image Solution volunteers, and a further 9 volunteers working at our Preloved shop..

Next Steps

Our Next Steps Service delivers personalised care support for cancer patients at the end of their treatment by offering a range of community and non-clinical support available to help to live as full a life as possible after treatment.

In the year we supported 912 clients

Transport

We continue to deliver our transport Service to help people get to their hospital appointments at Eccleshill Hospital, Bradford Royal and St Luke's hospitals and to our Centre appointments for counselling, group support and complementary therapy sessions. We are grateful for our volunteer driver and continue to use a local taxi service for this with 560 (2024-410) journeys carried out.

Review of 2024-25 and Priorities for 2025-26

As a result of continuing deficits incurred by the Charity, and unsuccessful applications for grants to assist towards the increasing core costs, the Charity was at risk of not meeting its immediate liabilities. This was reported to the Charities Commission in October 2024.

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The trustees took the decision to reduce costs through a staff restructure and reducing the opening hours of the centre from five to four days per week, as well as releasing cash funds through the sale of the property in order that the Charity could continue to operate. The sale of the property completed in March 2025 generating net funds of £680,500.

Financial Viability

As with many charities, even with savings being made in staff and other expenditure, we have needed to put financial recovery plans in place. The cash funds released from the sale of the building will ensure our viability for the next 12 months and beyond. The Charity was also fortunate to receive a legacy in the amount of £110,350 in December 2024 which covered the salaries and overhead costs for January and February 2025 before the funds from the sale of the building were received in March 2025.

Unfortunately, between 19 March 2025 and 4 April 2025 payments totalling £170,000 were made to two employees of the Charity without approval from the trustee board. On discovery, this incident was reported to the Charities Commission and the police. This incident is currently subject to ongoing investigations by the police. No conclusions have yet been reached at the date these financial statements were approved.

The Board of Trustees are working with relevant agencies to pursue recovery of these funds. The trustees are also reviewing internal financial controls to mitigate the risk of anything similar happening again in the future.

To achieve the objectives of the charity and to ensure future financial stability, the Board of Trustees appointed Eastside People, a specialist charity consultancy and recruitment organisation to undertake an independent options appraisal to assess the current situation and outline options for the board to consider. This review provided insight of short, medium and long-term options and priorities for the Board in the following areas:

- The Charity's current situation including finance, people and services
- The short-term options to ensure continuity of services
- Medium to long term options to support sustainability.

As a result of the report the charity have now appointed a new interim CEO to take leadership on the day-to-day operational decisions and to assist the Board in ensuring good governance is in place and up to date.

Plans for the future

In the coming year we intend to:

- Move towards a community led model where we can extend our reach into the heart of all communities across the Bradford and Craven Districts. This is vital to us as a charity ensuring we support the changing needs of people affected by cancer.
- Following the sale of the building, we have moved to temporary accommodation whilst we locate a suitable designated hub where we continue to deliver counselling, therapies and all our services.
- Look to strengthen the Board by appointing trustees within the health sector, finance, safeguarding and digital marketing skills
- Continue to generate new funding opportunities and incorporate innovative ways of working to increase efficiencies and improve reporting, to meet new challenges and funding mechanisms being set.

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Results for the year

Income for the year ended 31 March 2025 was £580,515 (2024: £545,244).

Expenditure for the year totalled £946,830 (2024 - £604,155). However, this included exceptional costs of £211,804 being the loss on disposal of the property, and £170,000 of misappropriation of funds.

The deficit for the year was therefore £366,315 (2024 –£58,916 deficit). Without the exceptional costs the Charity would have made a surplus of £15,489 in the year to 31 March 2025.

The total value of funds at 31 March 2025 was £591,948 (2024: £958,263) of which £570,753 (2024: £31,409) were unrestricted in nature and not tied up in fixed assets. Of these general funds at 31 March 2025 £17,843 (2024 - £930,206) is held in fixed assets.

Our principal restricted funding sources during the year was NHS West Yorkshire Integrated Care Board (ICB) and Bradford Metropolitan District Council. We also received funding from The Lyndall Tree Foundation towards our counselling service and from Annette Fox Leukaemia Research for Welfare Advice Support.

Unfortunately, the funding from NHS West Yorkshire Integrated Care Board (ICB) came to an end in September 2025, and we have been informed that they will not be recommissioning the Bradford District and Craven Cancer Community Health and Wellbeing Support Service.

Reserves Policy

Directors have considered the main risks to the organisation and in view of anticipated reduction of statutory funding levels prudent financial management has been implemented and is ongoing throughout the year. This will ensure that core activity can continue and increasing demand for support can be managed.

The Directors have an established a policy whereby unrestricted funds neither committed nor invested in tangible fixed assets (free reserves) held by the Charity should be between four and nine months budgeted expenditure, which amounts to £153,333 to £345,000. At present the free reserves are in excess of this amount, standing at £570,753.

The trustees have set up a number of designated funds totalling £125,000 to cover both planned and unplanned future expenditure outside of the normal budgeted expenditure. This leaves a balance of undesignated free reserves of £442,962. The detail of the designated funds can be found in the notes to the accounts.

As we have lost our major funding source from NHS West Yorkshire Integrated Care Board (ICB), the current budget shows an expected deficit of £200,000 over the next 18 months if no replacement funding is secured. The trustees will monitor the income and expenditure closely to ensure steps are taken to mitigate this deficit. A deficit of this value would leave undesignated free reserves of around £223,000, which will equate to just under six months of current expenditure.

Cancer Support Yorkshire

Year Ended 31st March 2025

Trustee's Annual Report

Trustees' responsibilities in relation to the financial statements

The Charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The Trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and the group and hence taking reasonable steps for prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of Disclosure of Information to Auditors

The Trustees of the company who held office at the date of approval of this annual report confirm that:

- so far as they are aware, there is no relevant audit information needed by the company's auditors in connection with preparing their report, of which the company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of this information.

Small Company Rules

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. It was approved by the Board and signed on its behalf.



.....
G Guest

Chair of Trustees

Date 29/01/2026

Cancer Support Yorkshire

Year Ended 31st March 2025

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Cancer Support Yorkshire ('the charity') for the year ended 31 March 2025.

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 ('the Act').

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

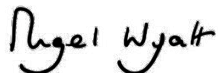
Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 130 of the Act; or
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 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.



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 29/01/2026

Cancer Support Yorkshire

Year Ended 31st March 2025

Statement of Financial Activities and Income and Expenditure Account

		Unrestricted Funds	2025 Restricted Funds	Total Funds	2024 Total Funds
	Note	£	£	£	£
Income					
Donations and legacies		156,601	-	156,601	94,123
Charitable activities		28,416	296,931	325,347	338,186
Other trading activities		97,957	-	97,957	111,918
Investment income		610	-	610	1,017
Total Income	2	<u>283,584</u>	<u>296,931</u>	<u>580,515</u>	<u>545,244</u>
Expenditure					
Raising funds	4	49,534	-	49,534	40,640
Expenditure on charitable activities	5	600,365	296,931	897,296	563,515
Total Expenditure		<u>649,899</u>	<u>296,931</u>	<u>946,830</u>	<u>604,155</u>
Net Income / (Expenditure)		<u>(366,315)</u>	<u>-</u>	<u>(366,315)</u>	<u>(58,911)</u>
Net Income and Net Movement in Funds					
Total funds brought forward	14	958,263	-	958,263	1,017,174
Transfers	14	-	-	-	-
Total Funds Carried Forward	14	<u>591,948</u>	<u>-</u>	<u>591,948</u>	<u>958,263</u>

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both companies act and charity SORP reporting requirements.

Cancer Support Yorkshire

Year Ended 31st March 2025

Statement of Financial Position

	Note	2025 £	2024 £
Fixed Assets			
Tangible fixed assets	10	21,195	930,206
Current Assets			
Debtors	11	25,991	54,921
Cash at bank and in hand		<u>675,920</u>	<u>65,245</u>
		701,911	120,166
Creditors: Amounts Falling Due Within One Year	12	<u>117,151</u>	<u>67,168</u>
Net Current Assets		<u>584,760</u>	<u>52,998</u>
Total Assets Less Current Liabilities		605,955	983,204
Creditors: Amounts Falling due After More Than One Year	13	<u>14,007</u>	<u>24,941</u>
Net Assets	15	<u>591,948</u>	<u>958,263</u>
Funds of The Charity			
Restricted funds		-	-
Unrestricted funds			
General funds		445,754	31,409
Designated funds		<u>146,194</u>	<u>926,854</u>
Total Charity Funds	14	<u>591,948</u>	<u>958,263</u>

Directors Responsibilities

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements. The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

Name of director:

Gordon Guest

Signed on behalf of the directors:



Date of approval:

29/01/2026

Registered Company no. 02179048

Cancer Support Yorkshire

Year Ended 31st March 2025

Statement of Cash Flows

	2025	2024
	£	£
Cash Flows from Operating Activities		
Net cash provided by (used in) operating activities	(60,454)	(38,388)
	<u>(60,454)</u>	<u>(38,388)</u>
Cash Flows from Investing Activities		
Dividends and interest	610	1,017
Purchase of tangible fixed assets	(888)	(17,611)
Net proceeds from sale of tangible asset	678,761	-
Net cash provided by (used in) investing activities	<u>678,483</u>	<u>(16,594)</u>
Cash flows from financing activities:		
Repayments on borrowing	<u>(7,354)</u>	<u>(9,216)</u>
Net cash provided by (used in) financing activities	<u>(7,354)</u>	<u>(9,216)</u>
Change in cash and cash equivalents in the reporting period	610,675	(64,198)
Cash and cash equivalents at the beginning of the reporting period	<u>65,245</u>	<u>129,443</u>
Cash and Cash Equivalents at the end of the Reporting Period	<u>675,920</u>	<u>65,245</u>

Reconciliation of Net Movement in Funds to Net Cash Flow from Operating Activities

	2025	2024
	£	£
Net movement in funds for the reporting period (as per the statement of financial activities)	(366,315)	(58,911)
Adjustments for:		
Depreciation charges	20,283	20,372
Accounting loss on disposal of asset	211,862	-
Dividends and interest from investments	(610)	(1,017)
(Increase) / decrease in debtors	28,930	(9,534)
Increase / (decrease) in creditors	45,396	10,702
Net cash provided by (used in) operating activities	<u>(60,454)</u>	<u>(38,388)</u>

Analysis of Cash and Cash Equivalents

	2025	2024
	£	£
Cash at bank	<u>675,920</u>	<u>65,245</u>
Total cash and cash equivalents	<u>675,920</u>	<u>65,245</u>

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Year Ended 31st March 2025

Notes to the Financial Statements

1 Accounting policies

Charity Information

Cancer Support Yorkshire is a private company limited by guarantee, the liability of the Trustees is limited to £1, and a charity incorporated in England and Wales. The registered office is 125 Main Street, Garforth, Leeds, LS25 1AF.

Each member of the company has undertaken to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Accounting Convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

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 £.

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.

Charitable Funds

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

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes.

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 financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

Cancer Support Yorkshire

Year Ended 31st March 2025

Notes to the Financial Statements

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.

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.

Income from goods donated for sale by the charity is recognised at point of sale. As a result of the high volume of donated goods received by the charity, the cost of recognising these items at fair value on receipt would outweigh the benefit of recognising them in the accounts.

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance Charities SORP (FRS102), the economic contribution of general volunteers is not recognised in the accounts.

Expenditure

Expenditure, which includes attributable VAT which cannot be recovered, is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Governance costs, included in support costs, include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements and are allocated to charitable activities.

Cancer Support Yorkshire

Year Ended 31st March 2025

Notes to the Financial Statements

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:

Freehold buildings: 2% straight line
Furniture and equipment: 20% Reducing balance

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.

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).

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.

Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Cancer Support Yorkshire

Year Ended 31st March 2025

Notes to the Financial Statements

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 payments 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of Financial Liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Taxation

Cancer Support Yorkshire is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, it is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

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.

Retirement Benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Cancer Support Yorkshire

Year Ended 31st March 2025

Notes to the Financial Statements

Critical Accounting Estimates and Judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Cancer Support Yorkshire

Year Ended 31st March 2025

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations and Legacies			
Donations and gifts	145,632	-	145,632
Non-performance grants	10,969	-	10,969
	<u>156,601</u>	<u>-</u>	<u>156,601</u>
Charitable Activities			
Performance related grants	4,000	296,931	300,931
Charitable rental income	24,416	-	24,416
Charitable fee income	-	-	-
	<u>28,416</u>	<u>296,931</u>	<u>325,347</u>
Other Trading Activities			
Fundraising events	24,658	-	24,658
Charity shop and other trading activities	73,299	-	73,299
	<u>97,957</u>	<u>-</u>	<u>97,957</u>
Investment Income			
Bank interest	610	-	610
	<u>610</u>	<u>-</u>	<u>610</u>
Total Income	<u>283,584</u>	<u>296,931</u>	<u>580,515</u>

Cancer Support Yorkshire

Year Ended 31st March 2025

Notes to the Financial Statements

2 Analysis of Income (Continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations and Legacies			
Donations and gifts	94,123	-	94,123
Non-performance grants	-	-	-
	<u>94,123</u>	<u>-</u>	<u>94,123</u>
Charitable Activities			
Performance related grants	7,999	305,478	313,477
Charitable rental income	24,709	-	24,709
Charitable fee income	-	-	-
	<u>32,708</u>	<u>305,478</u>	<u>338,186</u>
Other Trading Activities			
Fundraising events	20,902	-	20,902
Charity shop and other trading activities	91,016	-	91,016
	<u>111,918</u>	<u>-</u>	<u>111,918</u>
Investment Income			
Bank interest	1,017	-	1,017
	<u>1,017</u>	<u>-</u>	<u>1,017</u>
Total Income	<u>239,766</u>	<u>305,478</u>	<u>545,244</u>

Cancer Support Yorkshire

Year Ended 31st March 2025

Notes to the Financial Statements

3 Performance Related Grants

	2025	2024
	£	£
NHS West Yorkshire Integrated Care Board (ICB)	239,939	239,939
Bradford MDC/ Equality Together	44,000	50,500
Macmillan Cancer Support	-	2,311
Lyndal Tree Foundation	4,000	7,999
Bradford VCS Alliance	12,992	12,728
	<u>300,931</u>	<u>313,477</u>

4 Raising funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Fundraising costs	5,917	-	5,917
Staff costs	43,617	-	43,617
	<u>49,534</u>	<u>-</u>	<u>49,534</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising costs	6,241	-	6,241
Staff costs	34,399	-	34,399
	<u>40,640</u>	<u>-</u>	<u>40,640</u>

Cancer Support Yorkshire

Year Ended 31st March 2025

Notes to the Financial Statements

5 Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Staff costs	2,980	238,465	241,445
Depreciation and impairment	20,283	-	20,283
Accounting loss on disposal of asset	211,862	-	211,862
Service provision	1,606	25,632	27,238
Staff travel and training	380	561	941
Telephone and internet	5,501	438	5,939
IT costs	17,042	6,609	23,651
Print, postage and stationery	3,123	223	3,346
Insurance	8,638	252	8,890
Marketing and publicity	97	720	817
Office costs and equipment	8,610	1,871	10,481
Recruitment, publications and subscriptions	1,778	-	1,778
Bank charges	2,203	-	2,203
Misappropriation of funds	170,000	-	170,000
	<u>454,103</u>	<u>274,771</u>	<u>728,874</u>
Share of support costs (note 7)	143,862	22,160	166,022
Share of governance costs (note 8)	2,400	-	2,400
	<u>146,262</u>	<u>22,160</u>	<u>168,422</u>
	<u>600,365</u>	<u>296,931</u>	<u>897,296</u>

Between 19 March 2025 and 4 April 2025 payments totalling £170,000 were made to two employees of the charity without approval from the Trustee board. On discovery, this incident was reported to the Charities Commission and the police. This incident is currently subject to ongoing investigations by the police. No conclusions have yet been reached at the date these financial statements were approved.

The board of Trustees are working with relevant agencies to pursue recovery of these funds. The Trustees are also reviewing internal financial controls to mitigate the risk of anything similar happening again in the future. The total value has been accrued within the financial year ending 31st March 2025.

Cancer Support Yorkshire

Year Ended 31st March 2025

Notes to the Financial Statements

5 Expenditure on Charitable Activities by Fund Type (Continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Staff costs	39,987	244,701	284,688
Depreciation and impairment	20,372	-	20,372
Accounting loss on disposal of asset	-	-	-
Service provision	1,213	27,167	28,380
Staff travel and training	1,316	561	1,877
Telephone and internet	5,382	438	5,820
IT costs	19,006	6,609	25,615
Print, postage and stationery	5,886	223	6,109
Insurance	8,106	252	8,358
Marketing and publicity	550	720	1,270
Office costs and equipment	9,738	1,871	11,609
Recruitment, publications and subscriptions	643	-	643
Bank charges	3,095	-	3,095
Misappropriation of funds	-	-	-
	<u>115,294</u>	<u>282,542</u>	<u>397,836</u>
Share of support costs (note 7)	140,463	22,936	163,399
Share of governance costs (note 8)	2,280	-	2,280
	<u>142,743</u>	<u>22,936</u>	<u>165,679</u>
	<u>258,037</u>	<u>305,478</u>	<u>563,515</u>

Cancer Support Yorkshire

Year Ended 31st March 2025

Notes to the Financial Statements

6 Support Costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Staff costs	56,784	-	56,784
Utilities	15,945	1,456	17,401
Rent and rates	12,902	11,568	24,470
Repairs and maintenance	17,660	9,136	26,796
Bookkeeping and payroll	7,755	-	7,755
Legal and professional	32,816	-	32,816
	<u>143,862</u>	<u>22,160</u>	<u>166,022</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Staff costs	44,784	-	44,784
Utilities	27,874	1,456	29,330
Rent and rates	16,391	12,344	28,735
Repairs and maintenance	26,049	9,136	35,185
Bookkeeping and payroll	8,188	-	8,188
Legal and professional	17,177	-	17,177
	<u>140,463</u>	<u>22,936</u>	<u>163,399</u>

All support and governance costs are allocated to the sole activity of the charity.

7 Governance Costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Intendent examinations fees	2,400	-	2,400
	<u>2,400</u>	<u>-</u>	<u>2,400</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Intendent examinations fees	5,804	-	5,804
	<u>2,280</u>	<u>2,280</u>	<u>2,280</u>

Cancer Support Yorkshire

Year Ended 31st March 2025

Notes to the Financial Statements

8 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Gross wages and salaries	306,642	325,802
Employer's national insurance	18,246	20,534
Pension contributions	15,671	17,535
	<u>340,559</u>	<u>363,871</u>

The average headcount of employees during the year was as follows:

	2025	2024
Average headcount	15	17

The charity confirms that no employees received total employee benefits (excluding employer pension contributions) of more than £60,000 during the year (2024: 0).

Redundancy

During the year, the charity made two members of staff redundant as part of an organisational restructure. Redundancy payments totalling £1,287 were made to these employees. These costs have been fully recognised within the Statement of Financial Activities for the year under staff costs.

Key Management Personnel

The charity considers its key management personnel to be the trustees and principal staff. Total remuneration paid during the year including employers national insurance and employers pension contributions £127,121 (2024: £157,207).

Pension Scheme

The pension costs of £15,671 (2024: £17,535) represent payments to defined contribution pension schemes operated in the names of individual employees of the charity. At the balance sheet date, there were no contributions outstanding.

9 Trustee Remuneration and Expenses

No Trustees claimed expense reimbursements during the year. No other remuneration or benefits were paid (2024: none).

Cancer Support Yorkshire

Year Ended 31st March 2025

Notes to the Financial Statements

10 Tangible Fixed Assets

	Freehold buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2024	1,159,120	128,990	1,288,110
Additions	-	888	888
Disposal	(1,159,120)	(87,549)	(1,246,669)
	<u>-</u>	<u>42,329</u>	<u>42,329</u>
Depreciation			
At 1 April 2024	261,012	96,892	357,904
Charge for this year	14,977	5,362	20,339
Disposal	(275,989)	(81,120)	(357,109)
	<u>-</u>	<u>21,134</u>	<u>21,134</u>
Carrying amount			
At 31 March 2025	<u>-</u>	<u>21,195</u>	<u>21,195</u>
At 31 March 2024	<u>898,108</u>	<u>32,098</u>	<u>930,206</u>

In March 2025 the land and buildings held by the Charity were sold for a total price of £690,000.

11 Debtors

	2025 £	2024 £
Trade debtors	9,069	34,194
Other debtors	-	700
Prepayments and accrued income	16,922	20,027
	<u>25,991</u>	<u>54,921</u>

12 Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Bank loans	9,109	5,529
Other taxation and social security	6,335	8,922
Deferred income	-	23,696
Trade creditors	4,473	15,547
Other creditors	1,499	-
Accruals	95,735	13,474
	<u>117,151</u>	<u>67,168</u>

Cancer Support Yorkshire

Year Ended 31st March 2025

Notes to the Financial Statements

13 Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Bank Loans	14,007	24,941
	<u>14,007</u>	<u>24,941</u>

13 Deferred Income

	2025	2024
	£	£
Balance at the beginning of the reporting period	23,696	-
Amount released to income	(23,696)	-
Amount deferred in year	-	23,696
Balance at the end of the reporting period	<u>-</u>	<u>23,696</u>

At the close of the year, rental income totalling £23,696 was recognised in the Statement of Financial Activities, relating to income received in advance in the previous financial year.

Cancer Support Yorkshire

Year Ended 31st March 2025

Notes to the Financial Statements

14 Analysis of Charitable Funds

	1 Apr 2024 £	Income £	Expenditure £	Transfers £	31 Mar 2025 £
Unrestricted Funds					
Unrestricted					
General funds	31,409	283,584	(417,754)	548,515	445,754
	<u>31,409</u>	<u>283,584</u>	<u>(417,754)</u>	<u>548,515</u>	<u>445,754</u>
Designated					
Fixed asset fund	926,854	-	(232,145)	(673,515)	21,194
Reserves	-	-	-	125,000	125,000
	<u>926,854</u>	<u>-</u>	<u>(232,145)</u>	<u>(548,515)</u>	<u>146,194</u>
Total Unrestricted Funds	<u>958,263</u>	<u>283,584</u>	<u>(649,899)</u>	<u>-</u>	<u>591,948</u>
Restricted Funds					
Bradford MDC/Equality Together Benefits Advice Service	-	44,000	(44,000)	-	-
Welfare Benefits Advice Project	-	6,555	(6,555)	-	-
Wellbeing Network Programme	-	6,437	(6,437)	-	-
NHS West Yorkshire ICB Core Grant	-	239,939	(239,939)	-	-
	<u>-</u>	<u>296,931</u>	<u>(296,931)</u>	<u>-</u>	<u>-</u>
Total Funds	<u>958,263</u>	<u>580,515</u>	<u>(946,830)</u>	<u>-</u>	<u>591,948</u>

Fund transfers

Transfer of £673,515 from the fixed assets fund to the general fund to match the net book value of total fixed assets carried forward following the sale of land and building during the year.

Transfer of £120,000 from the general fund to establish a new reserve fund for future planned and unplanned expenditure which falls outside of normal budget areas.

Cancer Support Yorkshire

Year Ended 31st March 2025

Notes to the Financial Statements

Analysis of charitable funds (Continued)

	1 Apr 2023 £	Income £	Expenditure £	Transfers £	31 Mar 2024 £
Unrestricted Funds					
Unrestricted					
General funds	88,104	239,766	(278,305)	(18,156)	31,409
	<u>88,104</u>	<u>239,766</u>	<u>(278,305)</u>	<u>(18,156)</u>	<u>31,409</u>
Designated					
Fixed asset fund	929,070	-	(20,372)	18,156	926,854
Reserves	-	-	-	-	-
	<u>929,070</u>	<u>-</u>	<u>(20,372)</u>	<u>18,156</u>	<u>926,854</u>
Total Unrestricted Funds	<u>1,017,174</u>	<u>239,766</u>	<u>(298,677)</u>	<u>-</u>	<u>958,263</u>
Restricted Funds					
Bradford MDC/Equality Together Benefits Advice Service	-	50,500	(50,500)	-	-
The Bradford VCS Alliance RIC28 Welfare Benefits Advice Project	-	12,728	(12,728)	-	-
NHS West Yorkshire ICB Core Grant	-	239,939	(239,939)	-	-
South Asian Women's Support Group	-	2,311	(2,311)	-	-
	<u>-</u>	<u>305,478</u>	<u>(305,478)</u>	<u>-</u>	<u>-</u>
Total Funds	<u>1,017,174</u>	<u>545,244</u>	<u>(604,155)</u>	<u>-</u>	<u>958,263</u>

Fund transfers

Transfer of £18,156 from the general fund to the fixed asset fund to match the net book value of total fixed assets carried forward. This represents in the main the transfer of newly purchased fixed assets during the year from the general fund to the designated fixed asset fund.

Cancer Support Yorkshire

Year Ended 31st March 2025

Notes to the Financial Statements

Fund Descriptions

Bradford MDC/Equality Together funding is for the BMDC Lot One Complex Needs Welfare Advice Contract to deliver a district wide Welfare Advice Service. This is used to fund our specialist Welfare Advice Service.

NHS West Yorkshire ICB Core Grant is to provide a range of holistic, emotional and practical support outside of the clinical needs of the patients to complete a whole wrap around package to people on receiving a cancer diagnosis, during and post treatment to help them live a full a life as possible. Services are provided to patients, carers and those who are bereaved.

Other funding: Has been received for the purpose for which the funds are named.

South Asian Women's Support Group: Funded by Sovereign Healthcare.

The fixed asset fund represents the net book value of tangible fixed assets held by the charity. It is designated by the trustees to reflect the non-liquid nature of these assets, which are not readily available for general expenditure.

The reserves fund has been designated by the trustees to provide for both planned and unplanned future expenditure that falls outside of the charity's normal operational budget. It is intended to strengthen financial resilience and support the charity in meeting strategic, one-off, or emergency costs as they arise.

15 Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	21,195	-	21,195
Current assets	701,911	-	701,911
Creditors less than 1 year	(117,151)	-	(117,151)
Creditors due after more than 1 year	(14,007)	-	(14,007)
	<u>591,948</u>	<u>-</u>	<u>591,948</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	930,206	-	930,206
Current assets	120,166	-	120,166
Creditors less than 1 year	(67,168)	-	(67,168)
Creditors due after more than 1 year	(24,941)	-	(24,941)
	<u>958,263</u>	<u>-</u>	<u>958,263</u>

Cancer Support Yorkshire

Year Ended 31st March 2025

Notes to the Financial Statements

16 Related Party Transactions

No related party transactions took place during the year (2024: nil).

16 Prior Year Statement of Financial Activities and Income and Expenditure Account

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income				
Donations and legacies		94,123	-	94,123
Charitable activities		32,708	305,478	338,186
Other trading activities		111,918	-	111,918
Investment income		1,017	-	1,017
Total Income	2	239,766	305,478	545,244
Expenditure				
Raising funds	5	40,640	-	40,640
Expenditure on charitable activities	6	258,037	305,478	563,515
Total Expenditure		298,677	305,478	604,155
Net Income / (Expenditure)		(58,911)	-	(58,911)
Net Income and Net Movement in Funds				
Total funds brought forward	15	1,017,174	-	1,017,174
Transfers	15	-	-	-
Total Funds Carried Forward	15	958,263	-	958,263