

## Cancer Lifeline

### Company Limited by Guarantee

#### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		2025		2024	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	112,616	–	112,616	68,315
Charitable activities	6	–	334,348	334,348	386,195
Other trading activities	7	49,325	–	49,325	70,091
Other income	8	5,512	–	5,512	5,803
<b>Total income</b>		<u>167,453</u>	<u>334,348</u>	<u>501,801</u>	<u>530,404</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	9	72,144	–	72,144	114,691
Expenditure on charitable activities	10,11	118,741	342,393	461,134	458,053
<b>Total expenditure</b>		<u>190,885</u>	<u>342,393</u>	<u>533,278</u>	<u>572,744</u>
<b>Net expenditure and net movement in funds</b>		<u>(23,432)</u>	<u>(8,045)</u>	<u>(31,477)</u>	<u>(42,340)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward as previously reported		510,510	857,980	1,368,490	560,830
Prior year adjustment		–	–	–	850,000
Total funds brought forward as restated		<u>510,510</u>	<u>857,980</u>	<u>1,368,490</u>	<u>1,410,830</u>
<b>Total funds carried forward</b>		<u>487,078</u>	<u>849,935</u>	<u>1,337,013</u>	<u>1,368,490</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 22 to 36 form part of these financial statements.

# Cancer Lifeline

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2025

	Note	2025 £	2024 (restated) £
<b>Fixed assets</b>			
Tangible fixed assets	17	1,034,064	1,052,550
<b>Current assets</b>			
Debtors	18	5,383	5,443
Cash at bank and in hand		312,822	372,207
		<u>318,205</u>	<u>377,650</u>
<b>Creditors: amounts falling due within one year</b>	20	<u>15,256</u>	<u>61,710</u>
<b>Net current assets</b>		<u>302,949</u>	<u>315,940</u>
<b>Total assets less current liabilities</b>		<u>1,337,013</u>	<u>1,368,490</u>
<b>Net assets</b>		<u>1,337,013</u>	<u>1,368,490</u>
<b>Funds of the charity</b>			
Restricted funds		849,935	857,980
Unrestricted funds		<u>487,078</u>	<u>510,510</u>
<b>Total charity funds</b>	23	<u>1,337,013</u>	<u>1,368,490</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 22 September 2025, and are signed on behalf of the board by:

  
R McGuigan  
Trustee

  
B Montgomery  
Trustee

The notes on pages 22 to 36 form part of these financial statements.

## Cancer Lifeline

### Company Limited by Guarantee

#### Statement of Cash Flows

Year ended 31 March 2025

	Note	2025 £	2024 (restated) £
<b>Cash flows from operating activities</b>			
Net expenditure		(31,477)	(42,340)
<i>Adjustments for:</i>			
Depreciation of tangible fixed assets		26,948	12,031
Interest payable and similar charges		1,842	1,848
Gains on disposal of tangible fixed assets		(3,906)	–
Accrued (income)/expenses		(4,050)	8,520
<i>Changes in:</i>			
Trade and other debtors		60	(4,543)
Trade and other creditors		(19,421)	22,620
Cash generated from operations		(30,004)	(1,864)
Interest paid		(1,842)	(1,848)
Net cash used in operating activities		<u>(31,846)</u>	<u>(3,712)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible assets		(11,556)	(850,000)
Proceeds from sale of tangible assets		3,094	–
Net cash used in investing activities		<u>(8,462)</u>	<u>(850,000)</u>
<b>Net decrease in cash and cash equivalents</b>		(40,308)	(853,712)
<b>Cash and cash equivalents at beginning of year</b>		346,678	350,390
<b>Cash and cash equivalents at end of year</b>	<b>19</b>	<u>306,370</u>	<u>(503,322)</u>

The notes on pages 22 to 36 form part of these financial statements.

# **Cancer Lifeline**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2025**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 44 Alliance Avenue, Belfast, BT14 7PJ.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Cancer Lifeline

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Cancer Lifeline

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	2% straight line
Motor vehicles	-	25% reducing balance
Equipment	-	20% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

# Cancer Lifeline

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

## Cancer Lifeline

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 3. Accounting policies *(continued)*

##### Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 44 Alliance Avenue, Belfast, BT14 7PJ.

#### 5. Donations and legacies

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024 <i>(restated)</i>
	£	£	£	£
<b>Donations</b>				
Donations	108,458	108,458	63,948	63,948
Collection boxes	4,158	4,158	4,367	4,367
	<u>112,616</u>	<u>112,616</u>	<u>68,315</u>	<u>68,315</u>

#### 6. Charitable activities

	Restricted Funds	Total Funds 2025	Restricted Funds	Total Funds 2024 <i>(restated)</i>
	£	£	£	£
DFC (Neighbourhood Renewal)	83,134	83,134	77,948	77,948
The National Lottery Community Fund (People in Communities Programme)	37,421	37,421	50,254	50,254
HSC (Public Health Agency)	–	–	93,520	93,520
BHSCT (Carer's Support Services)	13,114	13,114	11,124	11,124
BHSCT (Primary Care Talking Therapies)	–	–	3,266	3,266
Belfast City Council (Revenue Grant)	20,629	20,629	49,981	49,981
CFNI (through the Department of Health Cancer Charity Support Fund)	24,512	24,512	73,565	73,565
The National Lottery Community Fund (through Dormant Accounts NI)	–	–	26,537	26,537
PHA	110,774	110,774	–	–
Halifax	9,900	9,900	–	–
Dormant Accounts	27,012	27,012	–	–
CFNI	7,852	7,852	–	–
	<u>334,348</u>	<u>334,348</u>	<u>386,195</u>	<u>386,195</u>

## Cancer Lifeline

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 7. Other trading activities

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024 <i>(restated)</i>
	£	£	£	£
Shop income	<u>49,325</u>	<u>49,325</u>	<u>70,091</u>	<u>70,091</u>

#### 8. Other income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024 <i>(restated)</i>
	£	£	£	£
Gain on disposal of tangible fixed assets held for charity's own use	3,906	3,906	–	–
Sundry income	<u>1,606</u>	<u>1,606</u>	<u>5,803</u>	<u>5,803</u>
	<u>5,512</u>	<u>5,512</u>	<u>5,803</u>	<u>5,803</u>

#### 9. Costs of other trading activities

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024 <i>(restated)</i>
	£	£	£	£
Costs of other trading activities - Shop costs	<u>72,144</u>	<u>72,144</u>	<u>114,691</u>	<u>114,691</u>

#### 10. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Charitable activity	118,741	255,019	373,760
Support costs	–	<u>87,374</u>	<u>87,374</u>
	<u>118,741</u>	<u>342,393</u>	<u>461,134</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024 <i>(restated)</i>
	£	£	£
Charitable activity	36,448	354,030	390,478
Support costs	<u>15,631</u>	<u>51,944</u>	<u>67,575</u>
	<u>52,079</u>	<u>405,974</u>	<u>458,053</u>

# Cancer Lifeline

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Charitable activity	373,760	76,404	450,164	444,713
Governance costs	–	10,970	10,970	13,340
	<u>373,760</u>	<u>87,374</u>	<u>461,134</u>	<u>458,053</u>

#### 12. Analysis of support costs

	Analysis of support costs	Total 2025	Total 2024
	£	£	£
Premises	31,475	31,475	11,059
Communications and IT	4,234	4,234	5,307
General office	38,853	38,853	36,021
Finance costs	1,842	1,842	1,848
Governance costs	10,970	10,970	13,340
	<u>87,374</u>	<u>87,374</u>	<u>67,575</u>

#### 13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024 <i>(restated)</i>
	£	£
Depreciation of tangible fixed assets	26,948	12,031
Gains on disposal of tangible fixed assets	<u>(3,906)</u>	<u>–</u>

#### 14. Auditors remuneration

	2025	2024 <i>(restated)</i>
	£	£
Fees payable for the audit of the financial statements	<u>4,470</u>	<u>4,260</u>

## Cancer Lifeline

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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##### 15. Staff costs

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

	2025	2024 <i>(restated)</i>
	£	£
Wages and salaries	225,142	235,757
Social security costs	14,241	18,814
Employer contributions to pension plans	21,787	20,424
	<u>261,170</u>	<u>274,995</u>

The average head count of employees during the year was 12 (2024: 12).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

##### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £106,530 (2024:£106,267).

##### 16. Trustee remuneration and expenses

No Trustee received emoluments during the year (2024:Nil)

The Trustees' received in total £1,060 (2024:£2,172) in reimbursement of expenses. The reimbursement is made for cost of travelling on Charity business in relation to their duties as Trustees' and also (as with other volunteers) the reimbursement of costs incurred during support visitations.

## Cancer Lifeline

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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##### 17. Tangible fixed assets

	Long leasehold property £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>				
At 1 April 2024 (as restated)	1,143,983	11,000	129,380	1,284,363
Additions	11,556	–	–	11,556
Disposals	–	(11,000)	–	(11,000)
<b>At 31 March 2025</b>	<u>1,155,539</u>	<u>–</u>	<u>129,380</u>	<u>1,284,919</u>
<b>Depreciation</b>				
At 1 April 2024	109,877	7,906	114,030	231,813
Charge for the year	23,111	–	3,837	26,948
Disposals	–	(7,906)	–	(7,906)
<b>At 31 March 2025</b>	<u>132,988</u>	<u>–</u>	<u>117,867</u>	<u>250,855</u>
<b>Carrying amount</b>				
<b>At 31 March 2025</b>	<u>1,022,551</u>	<u>–</u>	<u>11,513</u>	<u>1,034,064</u>
At 31 March 2024	<u>1,034,106</u>	<u>3,094</u>	<u>15,350</u>	<u>1,052,550</u>

##### 18. Debtors

	2025 £	2024 <i>(restated)</i> £
Trade debtors	–	900
Prepayments and accrued income	4,196	3,324
Other debtors	1,187	1,219
	<u>5,383</u>	<u>5,443</u>

##### 19. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2025 £	2024 <i>(restated)</i> £
Cash at bank and in hand	312,822	372,207
Bank overdrafts	(2,546)	(25,529)
	<u>310,276</u>	<u>346,678</u>

## Cancer Lifeline

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 20. Creditors: amounts falling due within one year

	<b>2025</b>	2024 <i>(restated)</i>
	<b>£</b>	£
Bank loans and overdrafts	2,546	25,529
Trade creditors	2,060	2,778
Accruals and deferred income	10,650	33,032
Social security and other taxes	–	371
	<u>15,256</u>	<u>61,710</u>

#### 21. Deferred income

	<b>2025</b>	2024 <i>(restated)</i>
	<b>£</b>	£
At 1 April 2024	24,512	–
Amount released to income	(24,512)	–
Amount deferred in year	6,180	24,512
<b>At 31 March 2025</b>	<u>6,180</u>	<u>24,512</u>

#### 22. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £21,787 (2024: £20,424).

## Cancer Lifeline

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 23. Analysis of charitable funds

##### Unrestricted funds

	At 1 Apr 2024 £	Income £	Expenditure £	Transfers £	Prior year adjustments £	At 31 Mar 2025 £
General Funds	62,142	167,453	(190,885)	–	–	38,710
General funds - property fund	161,996	–	–	–	–	161,996
Designated Fund	286,372	–	–	–	–	286,372
	<u>510,510</u>	<u>167,453</u>	<u>(190,885)</u>	<u>–</u>	<u>–</u>	<u>487,078</u>

  

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Prior year adjustments £	At 31 Mar 2024 £
General Funds	146,422	144,209	(166,770)	(61,719)	–	62,142
General funds - property fund	–	–	–	161,996	–	161,996
Designated Fund	223,864	–	–	62,508	–	286,372
	<u>370,286</u>	<u>144,209</u>	<u>(166,770)</u>	<u>162,785</u>	<u>–</u>	<u>510,510</u>

## Cancer Lifeline

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 23. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 Apr 2024 £	Income £	Expenditure £	Transfers £	Prior year adjustments £	At 31 Mar 2025 £
Restricted Funds						
- operating fund	-	-	-	-	-	-
Restricted - Property Fund DFC	-	-	-	-	-	-
(Neighbourhood Renewal)	-	83,134	(83,134)	-	-	-
National Lottery Community Fund (People in Communities)	-	37,421	(32,319)	-	-	5,102
HSC (Public Health Agency)	-	9,900	(9,900)	-	-	-
BHSCT (Carer's support service)	-	-	-	-	-	-
BHSCT (Primary care talking therapies)	-	13,114	(13,114)	-	-	-
Belfast City Council (Revenue Grant)	-	20,629	(20,629)	-	-	-
CFNI (through DOH Carer's grant)	-	-	-	-	-	-
CFNI (through DOH Cancer Charity Support Fund)	7,980	24,512	(32,492)	-	-	-
National Lottery Community Fund (Dormant Accounts)	-	-	-	-	-	-
PHA	-	110,774	(110,774)	-	-	-
Dormant Accounts	-	27,012	(15,179)	-	-	11,833
CFNI	-	7,852	(7,852)	-	-	-
Belfast City Council - Property	850,000	-	(17,000)	-	-	833,000
	<u>857,980</u>	<u>334,348</u>	<u>(342,393)</u>	<u>-</u>	<u>-</u>	<u>849,935</u>

## Cancer Lifeline

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 23. Analysis of charitable funds *(continued)*

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Prior year adjustments £	At 31 Mar 2024 £
Restricted Funds						
- operating fund	5,108	-	-	(5,108)	-	-
Restricted - Property Fund	161,996	-	-	(161,996)	-	-
DFC (Neighbourhood Renewal)	8,830	77,948	(86,778)	-	-	-
National Lottery Community Fund (People in Communities)	14,610	50,254	(64,864)	-	-	-
HSC (Public Health Agency)	-	93,520	(93,520)	-	-	-
BHSCT (Carer's support service)	-	11,124	(11,124)	-	-	-
BHSCT (Primary care talking therapies)	-	3,266	(3,266)	-	-	-
Belfast City Council (Revenue Grant)	-	49,981	(49,981)	-	-	-
CFNI (through DOH Carer's grant)	-	6,898	(6,898)	-	-	-
CFNI (through DOH Cancer Charity Support Fund)	-	66,667	(58,687)	-	-	7,980
National Lottery Community Fund (Dormant Accounts)	-	26,537	(30,856)	4,319	-	-
PHA Dormant Accounts	-	-	-	-	-	-
CFNI	-	-	-	-	-	-
Belfast City Council - Property	-	-	-	-	850,000	850,000
	<u>190,544</u>	<u>386,195</u>	<u>(405,974)</u>	<u>(162,785)</u>	<u>850,000</u>	<u>857,980</u>

## Cancer Lifeline

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	201,064	833,000	1,034,064
Current assets	295,090	23,115	318,205
Creditors less than 1 year	(9,076)	(6,180)	(15,256)
<b>Net assets</b>	<u>487,078</u>	<u>849,935</u>	<u>1,337,013</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,051,064	–	1,051,064
Current assets	345,158	32,492	377,650
Creditors less than 1 year	(37,198)	(24,512)	(61,710)
<b>Net assets</b>	<u>1,359,024</u>	<u>7,980</u>	<u>1,367,004</u>

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## Cancer Lifeline

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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##### 25. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

##### 26. Related parties

There were no related parties in the year.

##### 27. Prior year adjustments

In preparing the 31 March 2025 accounts, it was noted that deeds of the property of 42 Alliance Avenue were transferred to Cancer Lifeline in the 23/24 year. The property funding of £850,000 which had not been recognised in the prior financial statements. This has been included as a prior period adjustment and comparative amounts have been restated.

##### 28. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	372,207	(59,385)	312,822
Bank overdrafts	(25,529)	22,983	(2,546)
	<u>346,678</u>	<u>(36,402)</u>	<u>310,276</u>

##### 29. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

Cancer Lifeline were transferred title deeds of the property 42 Alliance Avenue from Belfast City Council. There is a 10 year clause included within this transfer of deeds where the Council would be entitled to funds if the property was disposed off.

##### 30. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.