ANNUAL REPORT & FINANCIAL STATEMENTS FOR YEAR ENDED 31ST DECEMBER 2025

Giving hope to people living with
secondary (metastatic) breast cancer.

Company No.: CS003332 Charity Number:SCO48268

INTRODUCTION

Professor David Cameron
Chair of Trustees

I am incredibly thankful as Chair of Trustees to the team of people that collectively have contributed to our achievements over the last year, alongside our individual supporters, funders and partners.

We will continue to use our passion, skills and positioning to inform, support, inspire and influence change so that the secondary breast cancer community is heard, and feel supported and empowered. Our community is at the heart of Make 2nds Count and we are thankful to our Community Ambassadors for all they do to shape our service and raise awareness. We also give thanks to Heather Moffit, who has recently retired as trustee after three years as Vice Chair.

Samantha Dixon
Chief Executive

This was my first full year in post at Make 2nds Count and I am delighted by what we achieved and very grateful to all who helped make the year a success. Reading this impact report, you will notice that it reflects the five objectives which form our new strategy; 2025 formed the first year of that plan.

We have seen huge growth, reaching many more women and men with secondary breast cancer than ever before. This is reflected in the number of people supported through our Facebook and WhatsApp groups, as well as through services such as our Clinical Trials Service (CTS). This expansion has not come at the expense of quality, with 100% of patients who used the CTS rating it as "excellent" and would recommend it to others.

A strength of Make 2nds Count is our powerful extended community, which gives us ready access to the voice of people living with secondary breast cancer across the UK. This is a great privilege, allowing us to shape our strategy to the needs of patients living with the disease. We also feel the responsibility to use this voice to advocate for change, whether that is access to new treatments - ensuring that services and plans reflect the needs of patients - or awareness of secondary breast cancer, including its signs and symptoms. This year, we have strategically prioritised using our voice to make the changes which patients need and expect; this has either been alone or, more frequently, in partnership with like-minded charities.

None of this would be possible without resources. I am incredibly proud of the Make 2nds Count staff team; although small in number, they have great impact. Our reach is extended by our Community Ambassadors and volunteers who represent us in local communities, proudly 'flying the flag'.

Our ambition to deliver the very best we can for patients is only limited by our ability to raise funds. I would like to thank every person who has raised, or donated, money to us. I am particularly pleased that so much of our fundraising is undertaken by people who have experienced our services; that generosity of spirit, ensuring that we are here to help others in future, is inspirational - thank you.

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IMPACT FIGURES

3,800
people now belong to our 2nds Together Facebook Groups

23
Tea & Chat support groups now established across the UK

529
people attended our Patient Summit in person and online

495
people supported by our Clinical Trials Service

100%
users rate Clinical Trial Service as 'excellent'

427
Wellbeing group attendees

£671k
committed to secondary breast cancer research since 2017

500
people joined our Tea & Chat Whatsapp Support Groups

257
supporters taking part in challenge & fundraising events

1 ACCELERATE RESEARCH TO EXTEND & IMPROVE LIVES.

Our free and confidential Clinical Trials Service has continued to expand in 2025. The service is run by our full-time Lead Clinical Trials Nurse, Mel, and Clinical Trials Coordinator, Corinne.

Our Clinical Trials Service helps people living with secondary breast cancer understand how clinical trials work as part of their treatment pathway and we are able to conduct a personalised trials database search to aid with clinician conversations.

In 2025, we have been able to support 495 patients - that's a total of 1,331 since we started the service as a pilot in 2021.

We held five round table discussions across the country (Cardiff, Aberdeen, Manchester, Leicester, Brighton) in 2025 with 61 clinicians discussing the barriers around clinical trials that are seen and felt by professionals in the sector. These findings will help us understand how we can help patients overcome barriers to taking part in a clinical trial as part of their treatment pathway.

To cope with the increasing demand, we have been through a recruitment process in the autumn and are excited to be welcoming a new part-time nurse to the team in 2026.

> **Thank you so much for your call. I've been all over the place and to speak to someone who understands and doesn't just close the door means so much.**

We are one of a few organisations that currently invests fundraising money into secondary breast cancer research. Our focus is to fund research that contributes to advancing an increased quality of life for our community.

ESTABLISH Sleep Research Study £186,517 Led by Dr Leanne Fleming, University of Strathclyde, this study will look at the impact of insomnia in secondary breast cancer patients and hopes to demonstrate the effectiveness of Cognitive Behavioural Therapy (CBT) as a tailored insomnia intervention.

HER2+ CNS Surveillance Study £219,560
Co-Chief Investigators Prof Carlo Palmieri, University of Liverpool, and Dr Sara Meade, University Hospitals Birmingham NHS Foundation Trust, will be leading a study that will investigate MRI screening for breast cancer which has spread to the brain, before patients become symptomatic.

2 USE OUR VOICE TO EDUCATE, EMPOWER PATIENTS & DEMAND BETTER CARE & TREATMENT.

Our aim is to provide a powerful, intentional voice for the community. By partnering with key coalitions, we advocate for improved data collection, equitable treatment access, and the removal of barriers to clinical trials.

Education By working with our database of 121 healthcare experts, we aim to increase signposting to Make 2nds Count as a trusted source of support, allowing us to better understand the impact of engagement.

At the heart of our education programme is our Patient Summit - the only one of its kind in the UK - which continues to evolve to provide the latest developments in research and clinical care for our community.

Advocacy in Action

We held our first members debate in the Scottish Parliament highlighting the lack of progress in counting patients in Scotland. We called on our community to write to their MSPs, pushing for answers on the lack of testing, targeted treatment and audit in Scotland.

Our work in drug approvals continues to develop. 86 patients contributed to our NICE and SMC submissions this year. While we celebrate approvals for Elacestrant and Capivasertib (NICE), we continue to fight for Scottish access, successfully campaigning for both drugs to be resubmitted to the SMC.

In June 2025 we held our second patient-focused Secondary Breast Cancer Summit designed to empower our community through increased knowledge and understanding of research, treatments and options.

In partnership with The Clatterbridge Cancer Centre NHS Foundation Trust and ECMC, the event saw 109 women and men from our community come together to hear from leading experts, researchers, and clinicians about the latest treatments, clinical trials, and supportive care - all explained in clear, accessible language. We were also joined by over 416 people online.

Thank you to our sponsors Novartis, Gilead, Pfizer, Astrazeneca, Lilly, InsuranceWith, Paxman and Menarini Stemline. And to our friends at Maggies Liverpool, UKTNBC, ABC Global Alliance, Breast Cancer Now, Independent Cancer Patients' Voice and Met Up UK for providing support and information in the exhibitors room.

> **"Being able to attend this Summit was literally life changing. Any feeling of being alone with my diagnosis completely disappeared. I was there with others who completely understood. I also learnt so much from the experts who so generously shared their expertise.**

3 EXPAND OUR SERVICES TO INCREASE ACCESS TO TAILORED SUPPORT.

Our Support Services team have continued to develop and expand our support and wellbeing provision for the secondary breast cancer community this year.

We held our '2nds Together' Retreats in all four nations, supporting 133 community members and launched eight new regional Tea & Chat support groups, bringing the total to 23. We also introduced the Tea & Chat Whatsapp groups helping to support over 500 people and our closed Facebook groups continue to grow supporting over 3,800 people.

Our Wellbeing programme expanded with two new and very popular offerings - Pilates with our Community Ambassador Janet, and CancerFit strength training with Exercise Prescription.

> **The live sessions help me to show up and exercise. They are a part of being 'seen' in a world that does not recognise hidden conditions like metastatic breast cancer.**

We launched our Family Support Service pilot in Scotland in August, thanks to funding from National Lottery Scotland with two families signing up for EFT counselling.

Thirteen new patients joined our Community Ambassador programme so we now have over 40 people helping to shape our services with their insightful lived experience.

Rainhill Retreat

London Tea & Chat

Nantwich Tea & Chat

DAVID'S STORY

David, 61, lives in Greater Manchester – but is originally from Birmingham. He was diagnosed in 2019 with stage 3 invasive ductal carcinoma. He had a mastectomy, axillary clearance, chemotherapy, radiotherapy, and hormone treatment – all during Covid. Then in 2023, after being regularly out of breath walking, a scan revealed the cancer had spread to his lungs.

"I live on a hill and walk everywhere, and I started to notice it was getting harder and harder to climb. Eventually, I could barely make it up the stairs. I went to the GP, who sent me for an X-ray, then a CT scan, a PET scan, and finally a biopsy. That's when I was told the cancer had spread to my lungs. It all happened fast – a total whirlwind.

When I was first diagnosed in 2019, I already felt isolated – being a man with breast cancer. When it became secondary (metastatic) breast cancer, that feeling deepened. People didn't know how to talk to me. You spend most of the conversation explaining what secondary means. No-one really stops to ask, "How are you?"

The first thing men need to know is: you can get breast cancer. I told one man I had breast cancer, and he said, "You mean chest cancer?" No – it's breast cancer. Men have breast tissue too.

More importantly, people assume that secondary means you're about to die. That's not always true. Yes, it's incurable – but it can be treated. That's the key distinction. I might not be healthy, but I can still live a good life."

Make 2nds Count has supported me by including me. I've felt both accepted and heard from the moment I joined the group online which has left me feeling hopeful about the future."

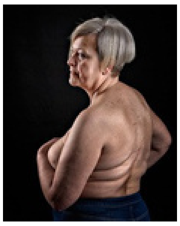
> **I knew breast cancer could become secondary, but I sort of blocked it out of my thoughts, and in truth I didn't truly know the full details of what secondary cancer was.**
>
> **If you're a man newly diagnosed, find a way to express how you feel. That might be a support group, something online – anything. Men aren't good at talking about health. And many of your male friends will run a mile. But you need to talk. If you don't, it'll eat away at you.**

4 RAISE OUR PROFILE SO NEEDS ARE MET AND VOICES ARE HEARD.

We've used our brand, channels and connections to raise even more awareness about secondary breast cancer and the signs and symptoms in 2025 - ensuring that our audiences are inspired, our community's voices and stories are heard and perceptions are challenged.

Breast Cancer Awareness Month: Truth Be Told

For Breast Cancer Awareness Month, our multi-channel campaign used national and regional YouGov stats on perceptions of secondary breast cancer, alongside a raw and inspiring collection of community portraits taken by photographer Jennifer Willis, to show the visible and invisible sides to living with the disease. Our social content had an incredible 2.8 million views across Facebook and Instagram and we had national press exposure in The Mirror, Sun, Express and Daily Record.




Stories of Hope

We launched our Stories of Hope blog on International Women's Day using real stories from women and men living with secondary breast cancer to encourage and give hope to our community. The Stories of Hope blog has had over 10,000 views in 2025 and continues to be a hub of inspiration for many. You can read them at: **make2ndscount.co.uk/stories-of-hope**

Secondary Breast Cancer Patient Summit

Our Patient Summit took place in June for three days with 416 attending live online. Our social content for the event had a reach of 46,601 and our recorded content was viewed 1,781 times on our YouTube channel.

Using our voice for change

We're now part of several coalitions driving a joined-up approach to achieving change across the cancer sector, including the Charities Medicine Access Coalition (CMAC), NI Cancer Coalition and Scottish Cancer Coalition. We stood with 60 other charities outside Westminster in August as part of One Cancer Voice to ensure our community was considered in the National Cancer Plan being launched in 2026.

We're thankful to the freelancers that have worked alongside us this year to raise our profile with those who need to know about us: Today agency, Broadcast Revolution, Bluebird PR, Purple Spider and designer Mhairi Campbell.

5 FUNDRAISING AND MAXIMISING OUR RESOURCES.

We are incredibly grateful to the amazing corporate partners, trusts and foundations, and supporters who have helped to raise money this year to help sustain and expand the work we do supporting those living with secondary (metastatic) breast cancer.

From taking on a half marathon and head shaves, to fashion shows and cold water swimming, we're amazed by the ways people have been raising money for us. Thank you to the 257 people who have taken on a challenge or held a community fundraising event for us this year.

Our successful Make 2nds Count 'Love Your Tribe' events took place again in Belfast and Manchester, bringing our community together for food, fun and entertainment, and raising vital funds. Our Walk4Hope events, held in both Scotland and London, raised over £17,000. Participants enjoyed a 5km stroll through beautiful parks whilst listening to inspiring speakers. The Hope Hive, run by Queen Bee Sam J Morris who led the fundraising for the BooBee campaign in 2024, continued to raise money with a number of fundraising events - included a ladies ascot day and a fashion show helping them to raise £11,633.31.

The beauty brand LAB FACTOR raised over £10,000 to support our work. This was achieved through a year-long partnership, which included the sale of The Beauty Mat.

Mid-Kent Golf Club Charity of the Year Partnership

Captain Andrew Lewis chose to support Make 2nds Count as his wife, Sarah, lives with secondary breast cancer. Sarah attended our Whitstable 2nds Together Retreat in 2024 and regularly attends the Chislehurst Tea & Chat support group. The partnership has raised an incredible £34,171.12 through several fundraising events, and both Sarah and Andy ran the Great North Run.

OUR TEAM

Senior Leadership Team

Samantha Dixon, CEO
Emma Hall, Deputy CEO
Dr Sarah Thomas, Director of Research & Programmes
Clare Cox, Head of Marketing & Communications

Operational Team

Mel Tolson, Lead Clinical Trials Nurse
Corinne McDougall, Clinical Trials Service Coordinator
Claire O'Donnell, Patient Engagement Senior Coordinator
Ruth Harris, Corporate Partnerships Manager
Lianne Bryce, Fundraising Manager
Dr Alex Turner, Research & Education Content Creator

Trustees

Community Ambassadors

Cheryl Graham
Nicola Harris-Simmonds
Lynsey Ann Harrison
Kate Harvey
Debra Hill
Lorraine Hodgson
Nicola Hughes
Marie Johnston
Amanda Jones
Kelly Kavanagh
Lorraine Landman
Joanne Magee
Tansy Main OBE (deceased)
David McCallion
Alexandra Moore
Rose Baker
Denise Bates
Elise Belsher
Joanna Bingham
Anne Blacklock
Kathryn Boulahia
Sammy Burrow
Janet Butler
Mhairi Campbell
Kelly Carson
Tracy Connolly
Carol Dugaid
Dianne Ellingham
Sarah McDiarmid
Emma McKay
Lorna McNaughton
Sam Morris
Janette Pashley
Su Pierce
Donna Sartain
Jacqui Shadrake
Mandy Smith
Kirsty Snare
Rachel Stewart (deceased)
Helen Swain
Diane Wildbur
Emma Winters

2025 IN PICTURES


















A huge thank you to everyone who has donated or raised vital funds to continue our work, giving hope to people affected by secondary breast cancer. We could not do it without you.

Individual givers over £5,000

- Andrew and Sarah Lewis
- Hope Hive Manchester
- Moondance Linlithgo
- SheUltra
- Lynsey Harrison - Breastie Ball
- Chris Harden
- Ian Kilpatrick
- Jamie McCarlie, & friends
- Natalie Birch & friends
- Beyond Limits

Patient Summit Sponsors

- Pfizer
- Gilead Sciences
- Novartis
- Astrazeneca
- Menarini Stemline
- Lilly
- InsuranceWith
- Paxman

Corporate Partners, Trusts and Foundations

- Qatalyst Partners
- Lab Factor
- TBC Learning
- Blackford Trust
- Cunmount Trust
- National Lottery Community Fund (England, Scotland) for Retreats
- Macmillan for the Welsh Retreat
- National Lottery Strengthening Communities Fund (Scotland) for The Family Support Service
- Tesco Stronger Starts across seven Tea & Chat's
- Medicash Foundation for Rainhill Retreat
- Hugh Fraser
- Next plc

Karen Henderson Legacy Fund

THANK YOU

make2ndscount.co.uk

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REGISTERED CHARITY NUMBER: SC048268

Report of the Trustees and

Financial Statements for the Year Ended 31 December 2025

for

Make 2nds Count

The Board of Trustees presents its seventh annual report and financial statements for the period ended 31 December 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 Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

Make 2nds Count is a Scottish Charitable Incorporated Organisation (SCIO), registered in Scotland by the Office of the Scottish Charity Regulator (OSCR) under number SC048268 from 3 April 2018.

WHAT WE DO AND WHY - OUR OBJECTIVES

Make 2nds Count exists to help people with secondary breast cancer to live longer and better lives. We do that by giving hope to those affected by secondary (metastatic) breast cancer.

This report sets out not only how we achieved this in 2025 but the work we plan to undertake in 2026 to further our mission. As part of this, all stakeholders - our community, supporters, volunteers, staff - can expect to see our values at work in all that we do:

- We are compassionate
- We have integrity
- We are impact-driven
- We empower lives

Public Benefit

The trustees are mindful of OSCR's general guidance on public benefit and are confident that this report, in its entirety, appropriately reflects public benefit in relevant detail when describing the purpose, objectives, strategic plans, services/ activities and future plans for enhancing delivery.

OUR STRATEGY

2025 represented the first year of our new strategy, a plan developed through listening to a range of stakeholders affected by secondary breast cancer. Our strategy has five key objectives and the first part of this report sets out the extent to which we achieved what we set out to do in 2025.

Our business plan for 2026 is available **here** but headlines include:

Our priority groups

This year, we'll prioritise increasing our impact through:

- Our existing community - who help make our work responsive to real need as well as providing great support to us.
- Building greater presence in the North West of England.
- Extending the work we are currently undertaking supporting those whose primary language is Urdu, Punjabi or Arabic.

Objective 1: Accelerating research for increased length, and quality, of life.

- We'll tell supporters about the progress of the three research projects we are funding to improve the quality of life of secondary breast cancer patients.
- The capacity of our Clinical Trials Service (CTS) will increase as a result of which we intend to support 500 patients maintaining high quality ratings >90%.
- Further developments of our CTS include development of materials in Urdu, Punjabi and Arabic as well as launching a report into the barriers which exist to clinical trial access and uptake by secondary breast cancer patients.
- We will continue to fulfill Public and Patient Involvement opportunities (>12) including through drug development with the Scottish Medicines Council and the National Institute for Clinical Excellence.

Objective 2: Use voice to educate and empower patients and to demand improvements to care and treatment.

- The Make 2nds Count Patient Summit is the only one of its kind in the UK. This March (2026) we aim to reach 110 patients in person, a further >600 live stream attendees and >1000 views to the on-demand online programme.
- Issues of importance to our community are those in which we will campaign, whether alone or in partnership with other organisations. These priorities are: counting the number of patients with secondary breast cancer (audits); improving access to new treatment lines for all; improving access, and reducing barriers to clinical trials; equitable access to tests required for new targeted treatments.

Objective 3: Develop and expand our service to improve the availability and accessibility of tailored support to those affected by secondary breast cancer.

- We'll support around 500 people through our peer-to-peer Tea and Chat groups across the UK.
- Hold a minimum of four residential retreats across the UK.
- Reach >400 people through a revamped online Wellbeing programme.
- Support >2,750 people through our private, virtual support group.

Objective 4: Raise our profile so needs are met and voices are heard.

- We'll increase following and engagement levels on key social media channels and our website.
- One parliamentary event will take place, linked to our strategic objectives.
- Our Ambassador Programme will develop to include educational and celebrity alongside community ambassadors.
- We aim to secure at least two awards from our work. Our funded work will be featured in > five posters or conferences.
- The number of Health Care Professionals with whom we have relationships, will increase.

Objective 5: Generate and maximise our resources.

- To achieve the income target in 2026, and grow in subsequent years, we will invest in the capacity and capability of the fundraising team.
- We'll make a decision of registration with the Charity Commission for England and Wales.

ORGANISATION STRUCTURE

Our Board

The charity is led by a Board of Trustees, who are the organisation's only members and who are responsible for the strategic direction of the charity. Day-to-day management of the charity is delegated by the Board to the executive team, led by the Chief Executive.

The Trustees meet at least bi-monthly, currently through virtual means; that is likely to change in 2026 to quarterly. The Board Charter for the charity sets out the governance arrangements to which they will adhere which includes a number of committees which meet on a task-and-finish basis and three standing committees: Finance, Clinical Governance and Research and Nominations and Governance Committee.

Significant recruitment to the Board has taken place this year, guided by gaps identified through our skills and diversity audits. We are delighted to welcome to the Board Chris Harden (Treasurer), Ian Kilpatrick, Dr Olubukola Ayodele, Ushi Bagga and Amendeep Kaur Heer. We believe our Board comprises a good mix of direct and indirect lived experience of secondary breast cancer, clinical perspective as well as a broad range of complementary skills and knowledge necessary to deliver our strategy and ensure we are effectively governed.

Our Committees

The Finance Committee meets on a monthly basis. Chaired by the Treasurer, a further two trustees are members and the CEO and Deputy CEO (DCEO) are in attendance; the DCEO leads the work for this committee. Two of the trustees on this committee are qualified accountants. Its purpose is to scrutinise the monthly accounts, holding the executive to account. In addition, decisions over affordability of pay rises, audit process, decisions on spend additional to budget below £5k and other fiduciary matters are within the remit of the Finance Committee. Whilst they provide a verbal report back to the Board, the Board receives the full monthly accounts and accompanying narrative on a quarterly basis.

The remit of the Nominations and Governance Committee is to ensure that the governance framework within which the Charity works is sound, that the Board Charter is adhered to, that decisions relating to pay and reward are fair and reasonable. The Committee is also responsible for Board and CEO recruitment. A principal priority is oversight of all policies. The Vice-Chair of the Charity chairs this committee and is joined by three other trustees; secretariat and executive interface are provided by the CEO.

The Clinical Governance and Research Committee comprises both internal stakeholders and external, expert advisors. This committee has grown from the Research Committee, its focus now including the governance of our patient-facing activities alongside oversight of our research grant programme. The committee includes a patient representative as well as a range of clinicians and researchers with significant experience of secondary breast cancer patients.

We were grateful to the contribution made by Dr. Alan Rodger who decided to step down from the committee this year. We welcome to the committee Dr. Olubukola Ayodele, the Breast Cancer lead for University Hospitals of Leicester NHS Trust. As well as significant experience as a breast oncologist, Dr. Ayodele has significant breast cancer research interests as well as a passion for addressing health inequity in cancer care.

The Staff Team

As of 31st December 2025, the staff team comprises 10 staff members five of whom work on a part-time basis. In addition we are supported by three team members who support us on a free-lance, part-time basis, two to support our finance function, a further to help with fundraising.

We look forward to welcoming three further staff members in quarter one of 2026. As we seek to increase the capacity of our Clinical Trials Service, we are delighted to be welcoming Gemma McManus to the team. Gemma will join in February as a research nurse based in the North West of England, on a part-time basis. We are also recruiting for two further roles, that of Support Manager (leading on the development and delivery of all of our virtual and in-person delivery to the community) and Fundraising Assistant.

Towards the end of 2025 a restructure took place through which a Senior Leadership Team was created. This team leads the charity and comprises Samantha Dixon (Chief Executive Officer), Emma Hall (Deputy Chief Executive Officer), Dr. Sarah Thomas (Director of Programmes and Research) and Clare Cox (Head of Marketing and Communications).
The Trustees would like to thank the staff for their significant contributions in 2025.

Equity, Diversity and Inclusion (EDI)

In 2025, we continued our work to make sure that Make 2nds Count is an open and inclusive organisation, responsive to the needs of all within the secondary breast cancer community. We strive to provide and promote an environment in which everyone feels safe, supported and welcome.

Our philosophy and approach is underpinned by our EDI policy. Some highlights from our work in 2025 include:

- Increasing the diversity of speakers and attendees at the Patient Summit. This includes providing digital access to improve accessibility for many not able to travel to Liverpool.
- Our work to improve access to clinical trials continued through research conducted with clinical and nursing staff as well as with pharmaceutical companies.
- Hybrid and flexible approach to staff working.
- We conducted a diversity and a skills audit in relation to our Board of Trustees. As a result of this we recently recruited three more highly-skilled trustees who help to improve our representation and how we provide a trusted community voice.

Our Volunteers

We feel we are very purposeful and punchy as a charity, achieving a significant amount with a comparatively small staff team. What helps us to be as effective and efficient as we are, is the significant support we receive from our volunteers. Our volunteers currently undertake the following roles for Make 2nds Count:

- Trustees - volunteers who are legally responsible for the charity.
- Tea and Chat hosts - we have 23 Tea and Chat hosts who run these support groups across all four countries of the UK. We are so grateful to these community members who give their time so freely for others.

- Community ambassadors - 40 women and men who represent the charity across communities, including through media, our Truth Be Told exhibition and fundraising support. Community Ambassadors provide us with insight into the needs and views of the secondary breast cancer community across the UK and we channel this insight into the work we do and the work we do externally to educate and change systems.

We would like to thank all our volunteers without whom our community and charity would receive a less rich and diverse experience, helping us to reach places and people we would otherwise struggle to reach.

Trustee Recruitment and Tenure

Trustees are recruited based on the skills and experience they bring to enable Make 2nds Count to deliver its charitable objectives; a skills and diversity audit guides and shapes these decisions. Improving Board diversity has been a priority for 2025 and we are delighted to have recruited new trustees who have helped us strengthen the team and addressed skills and knowledge gaps. Recruitment of trustees is through an openly advertised process using networks and opportunities which will provide the skills and experience for which we are looking.

Applications are reviewed by the Nominations and Governance Committee then candidates are interviewed; a recommendation about a candidate is then made to the Board. Board members fulfill an initial four-year term of office and can then be invited to fulfill a further four-year term. An annual appraisal process takes place between the Chair and each trustee.

Trustee and Staff Development

It is incumbent on all Trustees to be responsible for the learning and development they need in order to fulfil their statutory obligations and duties. A new and comprehensive induction programme for trustees has been developed to ensure that all new trustees are supported as they start in post. The Board Charter outlines the expectation that trustees take efforts to maintain the knowledge needed to undertake their role and that this is reported back to the Vice-Chair each year.

New staff follow a comprehensive induction process. Alongside objective setting, staff have in place a learning and development plan which will help to address areas they would like to strengthen. Mindful of small training budgets, learning and development can take many forms including accessing free resources, buddying, shadowing as well as more formal courses.

Policies and Procedures

The Board reviews key policies in line with an agreed timeline. This year the following policies were reviewed and /or written/rewritten:

- Safeguarding (including of children)
- Reserves policy
- Crisis Intervention Policy
- Expenses

FINANCIAL REVIEW

The Board would like to thank all of our supporters, volunteers and staff members for making 2025 the most successful year to date in terms of income raised.

Total income raised for the year to 31 December 2025 was £947,487 (2024: £649,463). Many charities have found fundraising in the current economic environment to be very challenging and Make 2nds Count is no exception so we were very pleased to have increased our income for the past two years. We do not receive any income from 'statutory' sources such as the NHS or local authorities. The majority of the income raised this year was generated through generous donations, either from fundraising events hosted by third party organisations or directly from the general public. We were also delighted to have received legacies and are very grateful to the individuals and families who remembered us in this way. A more detailed view of the ways in which income was generated is included in our accounts.

Expenditure for the year totalled £978,542 (2024: £728,780). This expenditure consists of £773,932 on charitable activity and £204,610 on sustaining and growing the charity. Although an increase on the previous year, expenditure remained well below budget for the year, due to prudent management. This included expenditure of £152k from designated funds of £440k towards our ongoing research projects. Overall the net position for the year was a small operating deficit of £31k (including research expenditure) which compares favourably to the budget position of a deficit of £188k - in other words our net position was £157k better than plan.

In 2025 the Trustees approved a budget which resulted in a planned deficit of £188,017. This included the drawing down of research grant payments totalling £186,485 currently sitting within a designated reserves pot for research funding. This planned deficit represents a strategic and long-term use of reserves to further the charity's charitable purpose through a multi-year research programme.

Grant payments are only made to researchers on the completion of agreed milestones as a result of which only £152, 422 was paid in grant payments, the remaining being carried forward to subsequent years (see note 7 accompanying the accounts).

Reserves policy

The Board reviewed its reserves policy in 2025.

The minimum level of free reserves will be set at:

1. Allowance for the risk of a shortfall in budgeted income generation (16% based on rate of last two loss-making years). For the 2025 budget this would represent £135,432
2. An allowance for wind up costs of the charity (3 months staff costs and other contract costs which could not be 'turned off' and excluding research grant payments). For 2025 this represents **£121,312** with a total of **£256,744**

It is also proposed that an upper Free Reserves target be set at three months full costs plus 16% to cover fundraising shortfall meaning an upper level of **(£347,453)**

At 31st December 2025 Make 2nds Count free reserves totalled £361,288, with which the Board is comfortable. The Board continues to review its reserves policy and reports on reserves position on a monthly basis. Should the charity be forced to wind up, the proceeds will be donated to a like-minded charitable cause.

Risks and uncertainties facing the charity. The Board regularly assesses the risks to which the charity is exposed and are satisfied that appropriate systems and processes are in place to mitigate these risks. The principle risks facing the charity are:

1. Actual and potential impact on fundraising and income generation due to the harsh economic environment and relatively small size of the fundraising team.

   To mitigate for this risk trustees have: invested in more capacity within fundraising; developed a new fundraising plan; have in post a CEO with significant fundraising experience; developed a plan to ensure that the organisation's financial processes (to include monitoring and management of income) are the best they can be.

2. Negative publicity.

   To mitigate for this risk the trustees have: recruited an experienced Head of Marketing and Communications as well as having expertise on the Board; developed new policies including a Complaints Policy to respond to complaints raised by third parties.

3. Lack of strategic direction.

   To mitigate for this risk trustees have: recruited a CEO to enable them to be less operationally and more strategically focused; have in place a new long-term strategy which shapes annual plans.

Fundraising Policy

No complaints were raised in relation to our fundraising activities in 2025. As much of our fundraising is undertaken with our community of secondary breast cancer patients, we are particularly mindful of the ethics of fundraising and ensuring the tone is appropriate. We regularly work with our community to test fundraising ideas and marketing messages.

We do not undertake any face-to-face fundraising through a third party, nor do we plan to do so.

Working with Pharmaceutical Companies

Make 2nds Count enjoy multi-level partnerships with a range of pharmaceutical companies. In 2025, income from such sources represented less than 15% of total income raised. Relationships with pharmaceutical companies are managed in line with the Association of British Pharmaceutical Industries (ABPI) code of conduct and ethics.

Complaints

Make 2nds Count has a complaints policy and process accessible through our website. Six complaints were received in total, five of them relating to one incident. All were investigated and not upheld.

KEY MANAGEMENT PERSONNEL

Samantha Dixon - Chief Executive Officer
Emma Hall - Deputy Chief Executive Officer
Dr Sarah Thomas - Director of Research and Programmes
Clare Cox - Head of Marketing and Communications.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number SC048268

Principal address

Gyleworks
34 South Gyle Crescent
Edinburgh
EH12 9EB

Trustees

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 31 July 2026 and signed on its behalf by:

David A Cameron
David A Cameron (Aug 13, 2026 14:45:04 GMT+1)
....
Professor D Cameron - Chair, Board of Trustee

Chris Harden (Aug 21, 2026 14:27:32 GMT+1)
....
Mr Chris Harden - Treasurer, Board of Trustees

Report of the Independent Auditor to the Trustees of Make 2nds Count

Opinion

We have audited the financial statements of Make 2nds Count (the charity) for the year ended 31 December 2025 which comprise the statement of financial activities, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
· give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
· have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
· have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor’s report thereon. The trustees are responsible for the other information.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees’ report.

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:
· the information given in the trustees’ report is inconsistent in any material respect with the financial statements; or
· adequate accounting records have not been kept; or
· the financial statements are not in agreement with the accounting records and returns; or
· we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees’ responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor’s responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity, we identified the principal risks of non-compliance with laws and regulations and the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. We evaluated managements’ incentives and opportunities for the fraudulent manipulation of the financial statements, including the risk of override of controls. Based on our assessment we adopted a substantive approach to our audit testing. Audit procedures performed included:

Testing a sample of transactions to source documentation. We select sample sizes having regard to the inherent risk (specific and general), the quality of the internal controls and the risk that our testing might not detect possible misstatements.

Making enquiries of management, those charged with governance and the entity’s solicitors around actual and potential litigation and claims. Identifying legislation of particular relevance to the entity and obtaining audit evidence regarding compliance with that legislation.

Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business

There are inherent limitations in the audit procedures described above. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example forgery or concealment.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

· Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

· Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

· Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

· Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

· Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew Wilson

Andrew B Wilson (Senior Statutory Auditor)

Nelson Gilmour Smith Mercantile Chambers 53 Bothwell Street Glasgow G2 6TB

Chartered Accountants & statutory auditor

Date: 20/08/26

Statement of Financial Activities ('SOFA') for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	**31.12.25 Total funds £**	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and Legacies	2	643,248	286,923	**930,171**	632,462
Other Income	3	2,452	-	**2,452**	-
Investment income	4	14,864	-	**14,864**	17,001
Total		**660,564**	**286,923**	**947,487**	649,463
EXPENDITURE ON					
Raising funds	5	204,610	-	**204,610**	161,424
Charitable activities					
The Advancement of Health and Support	6	474,991	298,941	**773,932**	567,356
Total		**679,601**	**298,941**	**978,542**	728,780
NET INCOME / (EXPENDITURE)		**(19,037)**	**(12,018)**	**(31,055)**	(79,317)
RECONCILIATION OF FUNDS					
Total funds brought forward		667,943	89,471	**757,414**	836,731
TOTAL FUNDS CARRIED FORWARD		**648,906**	**77,453**	**726,359**	757,414

Analysis of comparative figures into unrestricted and restricted funds can be found at notes 2 to 6

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

All income and expenditure derive from continuing activities.

These notes form part of the financial statements

Balance Sheet at 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	**31.12.25 Total funds £**	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	12	201	-	**201**	402
CURRENT ASSETS					
Debtors	13	10,000	30,060	**40,060**	23,940
		666,112	98,658	**764,770**	762,388
Cash at bank		676,112	128,718	**804,830**	786,328
CREDITORS					
Amountsfalling due within one year	14	(27,407)	(51,265)	**(78,672)**	(29,316)
NET CURRENT ASSETS		648,705	77,453	**726,158**	757,012
TOTAL ASSETS LESS CURRENT LIABILITIES		648,906	77,453	**726,359**	757,414
NET ASSETS		648,906	77,453	**726,359**	757,414
FUNDS	15				
Unrestricted funds - general		361,288	-	**361,288**	667,943
Unrestricted funds - designated		287,618	-	**287,618**	-
Restricted funds		-	77,453	**77,453**	89,471
TOTAL FUNDS		648,906	77,453	**726,359**	757,414

Analysis of comparative figures into unrestricted and restricted funds can be found at note 17

The financial statements were approved by the Board of Trustees and authorised for issue on 31 July 2026 and were signed on its behalf by:

David A Cameron
David A Cameron (Aug 13, 2026 14:45:04 GMT+1)
....
Professor D Cameron - Chair, Board of Trustee

Chris Harden (Aug 21, 2026 14:27:32 GMT+1)
....
Mr Chris Harden - Treasurer, Board of Trustees

Cash Flow Statement for the Year Ended 31 December 2025

	Notes	31.12.25 £	31.12.24 £
Cash flows from operating activities			
Cash(usedby) operatingactivities	18	**(12,482)**	(80,304)
Net cash (used by) operating activities		**(12,482)**	(80,304)
Cash flows from investing activities			
Interest received		**14,864**	17,001
Net cash provided by investing activities		**14,864**	17,001
Increase / (decrease) in cash and cash equivalents in the reporting period		**2,382**	(63,303)
Cash and cash equivalents at the beginning of the reporting period		**762,388**	825,691
Cash and cash equivalents at the end of the reporting period	19	**764,770**	762,388

These notes form part of the financial statements

Notes to the Financial Statements for the Year Ended 31 December 2025

1. **ACCOUNTING POLICIES**

The charity is a public benefit entity and Scottish Charitable Incorporated Organisation registered in Scotland and a registered charity in Scotland. The address of the principal office is Gyleworks 34 South Gyle Crescent, Edinburgh, EH12 9EB.

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) '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 (FRS102) (effective January 2019), and the Charities and Trustees Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities ('SOFA') once the charity has settlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and fittings - 20% on cost.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the trustees' discretion.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements for the Year Ended 31 December 2025

2. DONATIONS AND LEGACIES

	Unrestricted	Restricted	31.12.25	31.12.24
	£	£	£	£
Donations	565,560	286,923	**852,483**	602,083
Gift Aid	17,480	-	**17,480**	20,026
Legacies	60,208	-	**60,208**	10,353
	643,248	**286,923**	**930,171**	632,462

3. Other Income

	Unrestricted	Restricted	31.12.25	31.12.24
	£	£	£	£
Other Income	2,452	-	**2,452**	-

4. INVESTMENT INCOME

	Unrestricted	Restricted	31.12.25	31.12.24
	£	£	£	£
Deposit account interest	14,864	-	**14,864**	17,001

5. RAISING FUNDS

	Unrestricted	Restricted	31.12.25	31.12.24
Fundraising Expenditure:	£	£	£	£
Staff costs	102,276	-	102,276	85,020
External Support	44,930	-	44,930	24,855
Events	29,515	-	29,515	29,986
Other	564	-	564	95
Support Costs	23,082	-	23,082	17,483
Governance Costs	4,243	-	4,243	3,985
	204,610	-	**204,610**	161,424

6. CHARITABLE ACTIVITIES COSTS

The Advancement of Health and Support:	Unrestricted	Restricted	31.12.25	31.12.24
	£	£	£	£
Direct Service Cost	180,680	224,647	**405,327**	251,611
Salaries	183,246	74,294	**257,540**	224,666
Support	72,879	-	**72,879**	55,201
Gov ernance	38,186	-	**38,186**	35,878
	474,991	**298,941**	**773,932**	567,356

7. GRANTS PAYABLE

Three grants have been awarded in the year totalling £440,040 (2024: nil) of which £152,422 has been distributed during the year, leaving a balance to be distributed in future years of £287,618. As these future distributions will only become payable if milestones have been satisfactorily met, the balance of £287,618 remains held in designated reserves at year end. Details of the grants is summarised in note 20, Contingent Liabilities.

These notes form part of the financial statements

Notes to the Financial Statements for the Year Ended 31 December 2025

8. SUPPORT COSTS

	31.12.25	31.12.24
	£	£
Premises	**14,680**	18,054
IT and Software	**15,367**	14,557
Legal and professional	**20,171**	2,000
Other costs	**13,485**	11,869
Depreciation	**201**	201
Staff costs	**37,460**	30,095
	101,364	76,776

Support costs have been allocated as follows:

	31.12.25	31.12.24
	£	£
Cost of Raising Funds	**23,082**	17,483
Charitable activities	**72,879**	55,201
Governance costs	**5,403**	4,092
	101,364	76,776

9. GOVERNANCE COSTS

	31.12.25	31.12.24
	£	£
Auditors' remuneration	**5,500**	9,892
Staff costs	**30,337**	23,180
Other costs	**1,189**	2,700
Support costs	**5,403**	4,092
	42,429	39,864

Governance costs have been allocated as follows:

	31.12.25	31.12.24
	£	£
Cost of Raising Funds	**4,243**	3,986
Charitable activities	**38,186**	35,878
	42,429	39,864

10. NET INCOME / EXPENDITURE

Net income / expenditure is stated after charging:

	31.12.25	31.12.24
	£	£
Depreciation	201	201
Auditors' remuneration	5,500	9,892
Operating leases (office rental)	14,400	17,280

These notes form part of the financial statements

Notes to the Financial Statements for the Year Ended 31 December 2025

11. STAFF COSTS

	31.12.25	31.12.24
	£	£
Wages and salaries	**378,983**	324,450
Social security costs	**35,693**	28,045
Other pension costs	**10,551**	9,563
Other staff costs	**2,386**	903
	427,613	362,961

The average monthly number of employees during the year by activity was as follows:

	31.12.25		31.12.24	
	Headcount	**Full-time equivalent**	Headcount	Full-time equivalent
Service Delivery	7.8	6.2	7.5	6.4
Fundraising	2.0	2.0	2.0	2.0
Support	2.0	1.6	2.0	1.6
	11.8	**9.8**	11.5	10.0

The key management personnel of the charity includes all persons that have authority and responsibility for planning, directing, and controlling the activities of the charity. The number of key management personnel in the year was 4 (2024: 3). The total compensation paid to key management personnel for services provided to the charity was £197,749 (2024: £108,096).

No employees received emoluments in excess of £60,000.

Staff costs have been allocated to activities as follows:

	31.12.25	31.12.24
	£	£
Cost of raising funds	**102,276**	85,020
Charitable activity	**257,540**	224,666
Support costs	**37,460**	30,095
Governance costs	**30,337**	23,180
	427,613	362,961

Notes to the Financial Statements for the Year Ended 31 December 2025

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At1January 2025 and 31 December 2025	1,005
DEPRECIATION	
At 1 January 2025	603
Charge for the year	201
At 31 December 2025	804
NET BOOK VALUE	
At 31 December 2025	201
At 31 December 2024	402

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Trade debtors	**25,000**	2,178
Other debtors	**10,000**	12,143
Prepayments	**5,060**	9,619
	40,060	23,940

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Trade creditors	**4,035**	3,294
Accruals	**11,061**	26,022
Deferred Income	**50,000**	-
Social Security and other taxes	**13,576**	-
	78,672	29,316

These notes form part of the financial statements

15. STATEMENT OF FUNDS MOVEMENT - ANALYSIS BY FUND

CURRENT YEAR

	Balance at 1.1.25 £	Income £	Expenditure £	Transfers £	**Balance at 31.12.25 £**
Unrestricted funds					
Generalfunds	667,943	660,564	(527,179)	(440,040)	**361,288**
Designated funds:					
Research Grant Programme	-	-	(152,422)	440,040	**287,618**
Total Unrestricted funds	667,943	660,564	(679,601)	-	**648,906**
Restricted funds					
Clinical Trials Service					
Edith Murphy Foundation	-	5,000	(5,000)	-	-
Thistledown	-	2,000	(2,000)	-	-
Education					
Gilead	-	10,000	(10,000)	-	-
MSD UK	9,575	-	(9,575)	-	-
SBC Summit	-	130,000	(130,000)	-	-
St James's Place Foundation	10,000	-	(10,000)	-	-
Research					
Cunmont Trust	12,500	-	(12,500)	-	-
Turcan Connell	-	6,250	(6,250)	-	-
Research Purposes	3,700	-	-	-	3,700
Support Services					
National Lottery Scotland (Family Services)	-	24,550	(4,457)	-	20,093
MacMillan Charity	-	14,958	(14,958)	-	-
Medicash UK	-	5,000	(5,000)	-	-
National Lottery	-	16,941	(16,941)	-	-
National Lottery Scotland Retreat	19,271	-	(19,271)	-	-
Schuh Trust (Retreat)	-	2,500	-	-	2,500
Astra Zenica (Wellness Programme)	-	5,000	-	-	5,000
AABIE	-	1,000	(1,000)	-	-
Heather Hoy Trust	-	3,000	(3,000)	-	-
Hugh Fraser Foundation	-	4,000	(4,000)	-	-
J M Menzies Trust	-	5,000	(5,000)	-	-
James T Howat Charitable Trust	-	500	(500)	-	-
Karen Henderson Legacy Fund	20,895	10,596	(8,690)	-	22,801
National Lottery Northern Ireland	4,713	-	(4,713)	-	-
Takeda UK	-	2,238	(2,238)	-	-
Restricted funds carried forward	***80,654***	***248,533***	***(275,093)***	***-***	***54,094***

Notes to the Financial Statements for the Year Ended 31 December 2025

15. STATEMENT OF FUNDS MOVEMENT - ANALYSIS BY FUND - continued

CURRENT YEAR

	Balance at 1.1.25	Income	Expenditure	Transfers	**Balance at 31.12.25**
	£	£	£	£	**£**
Restricted funds brought forward	***80,654***	***248,533***	***(275,093)***	-	***54,094***
Tea and Chat Groups					
Tesco Ground Work - *Boston*	1,826	-	(1,444)	-	382
Tesco Groundwork - *Hereford*	-	1,125	(15)	-	1,110
Tesco Groundwork*	-	6,500	(939)	-	5,561
NHW- *Carlisle*	-	2,845	(1,635)	-	1,210
Essex Community Foundation	-	2,185	(1,242)	-	943
Azalia Hall Trust- *Chislehurst*	-	2,000	(435)	-	1,565
Third Sector Dumfries	2,178	-	(1,701)	-	477
Co-op - *Glasgow*	-	1,027	-	-	1,027
Bellahouston Bequest - Glasgow	7	2,500	-	-	2,507
Herefordshire Community Fnd	1,056	-	(1,056)	-	-
Leanard Laity Fund- *Hereford*	1,250	-	(1,250)	-	-
Arnold Clark- *Inverness*	500	-	-	-	500
Meikle Fund- *Inverness*	2,000	-	(138)	-	1,862
North Hoyle Community Foundation	-	1,712	(1,712)	-	-
Eleanor Rathbone Trust - *St Helens*	-	2,000	(786)	-	1,214
Childwick Trust - *Suffolk*	-	3,000	(611)	-	2,389
Pink Ribbon	-	6,000	(6,000)	-	-
Other grants of £1,000 and under**	-	7,496	(4,884)	-	2,612
Total restricted funds	89,471	286,923	(298,941)	-	**77,453**
Total funds	757,414	947,487	(978,542)	-	**726,359**

Notes regarding funds and fund movements in the year:

*Tesco Groundwork awarded 7 grants of up to £1,000 for the following areas: Bath, Chelmsford, Devon, Dumfries, Manchester and Suffolk

** Other Tea and Chat grants of £1,000 and under. These comprise a number of small grants each of £1,000 or less and are not individually material.

Designated funds: the Trustees designated £458,359 in 2025 to fund three research projects:HER2 Project, Athena Project and Insomnia Project. These funds are being utilised over a three to four year period.

Restricted funds: the restricted funds have been used to support our work across four work areas the grants above have been grouped under the heading that they support:

Clinical trials services: this supports the work of our specialist nurses in matching patients with new and existing clinical trials.

Education: supporting our annual patient summit, a series of roundtables and educational outreach.

Research: supporting the research grant programme.

Support: supporting a variety of work aimed at improving the lives of people living with secondary breast cancer. This includes wellness activities, patient retreats, online support groups and in person peer led Tea and Chat groups.

Notes to the Financial Statements for the Year Ended 31 December 2025

15. STATEMENT OF FUNDS MOVEMENT - ANALYSIS BY FUND

COMPARATIVE ANALYSIS - PRIOR YEAR

	Balance at 1.1.24	Income	Expenditure	Balance at 31.12.24
	£	£	£	£
Unrestricted funds				
General funds	706,502	413,298	(451,857)	667,943
Total Unrestricted funds	706,502	413,298	(451,857)	667,943
Restricted funds				
Clinical Trials Service				
Patient Trials Advocate	7,491	-	(7,491)	-
Education				
SBC Summit	-	116,425	(116,425)	-
MSD UK	-	10,054	(479)	9,575
St James's Place Foundation	-	10,000	-	10,000
Research				
Cunmont Trust	6,250	6,250	-	12,500
Research purposes	3,700	-	-	3,700
Support Services				
National Lottery Northern Ireland	-	18,157	(13,444)	4,713
Karen Henderson Legacy Fund	23,221	8,665	(10,991)	20,895
Walk the Walk	79,434	-	(79,434)	-
National Lottery England	5,050	19,271	(5,050)	19,271
Caron Keating Foundation	-	3,000	(3,000)	-
National Lottery England	-	14,357	(14,357)	-
Enkalon Foundation	500	-	(500)	-
AABIE	-	1,000	(1,000)	-
JM Menzies Trust	-	5,000	(5,000)	-
W Mann Foundation	-	2,000	(2,000)	-
Hugh Fraser foundation	-	5,000	(5,000)	-
Tea and Chat Groups				
Arnold Clark	-	500	-	500
Herefordshire Community Foundation	2,083	1,232	(2,259)	1,056
East Coast Community Fund	-	2,000	(2,000)	-
Bellahouston Bequest Fund- Glasgow	2,500	-	(2,493)	7
Leanard Laity Fund	-	1,250	-	1,250
Tesco Ground Work	-	1,826	-	1,826
Third Sector Dumfries	-	2,178	-	2,178
Meikle Fund	-	2,000	-	2,000
Pink Ribbon Foundation	-	6,000	(6,000)	-
Total restricted funds	130,229	236,165	(276,923)	89,471
Total funds	836,731	649,463	(728,780)	757,414

These notes form part of the financial statements

Notes to the Financial Statements for the Year Ended 31 December 2025

16. STATEMENT OF FUNDS MOVEMENT - SUMMARY

CURRENT YEAR

	Balance at 1.1.25	Income	Expenditure	Transfers	**Balance at 31.12.25**
	£	£	£	£	**£**
Unrestricted funds - general	667,943	660,564	(527,179)	(440,040)	**361,288**
Unrestricted funds - designated	-	-	(152,422)	440,040	**287,618**
Restricted funds	89,471	286,923	(298,941)	-	**77,453**
Total funds	757,414	947,487	(978,542)	-	**726,359**

COMPARATIVE ANALYSIS - PRIOR YEAR

	Balance at 1.1.24	Income	Expenditure	Balance at 31.12.24
	£	£	£	£
Unrestricted funds - general	706,502	413,298	(451,857)	667,943
Unrestricted funds - designated	-	-	-	-
Restricted funds	130,229	236,165	(276,923)	89,471
Total funds	836,731	649,463	(728,780)	757,414

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

CURRENT YEAR

	Unrestricted funds	Restricted funds	**Total funds 31.12.25**
	£	£	**£**
Tangible fixed assets	201	-	**201**
Current assets	676,112	128,718	**804,830**
Creditors - amounts falling due within one year	(27,407)	(51,265)	**(78,672)**
Net assets	648,906	77,453	**726,359**

PRIOR YEAR COMPARATIVE

	Unrestricted funds	Restricted f unds	Total funds 31.12.24
	£	£	£
Tangible fixed assets	402	-	402
Current assets	696,857	89,471	786,328
Creditors - amounts falling due within one year	(29,316)	-	(29,316)
Net assets	667,943	89,471	757,414

These notes form part of the financial statements

Notes to the Financial Statements for the Year Ended 31 December 2025

18. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.25	31.12.24
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(31,055)	(79,317)
Adjustments for:		
Depreciation charges	201	201
Interest received	(14,864)	(17,001)
(Increase) / decrease in debtors	(16,120)	6,964
Increase in creditors	49,356	8,849
Net cash (used in) operations	**(12,482)**	(80,304)

19. MOVEMENT IN CASH AND CASH EQUIVALENTS

	31.12.25	31.12.24
	£	£
Opening cash at bank at 1 January	762,388	825,691
Net cash (used in) / provided by operations	(12,482)	(80,304)
Interest received	14,864	17,001
Cash at bank at 31 December	**764,770**	**762,388**

20. LEASE COMMITMENTS

The charity has total commitments under non-cancellable operating leases which fall due as follows:

	Within one year	Falling due between 2 to 5 years	After 5 years
	£	£	£
Office rental	14,400	3,600	-
At 31 December 2025	**14,400**	**3,600**	**-**
Prior year:			
Office rental	4,320	-	-
At 31 December 2024	4,320	-	-

These notes form part of the financial statements

Notes to the Financial Statements for the Year Ended 31 December 2025

21. CONTINGENT LIABILITIES

Make 2nds Count has awarded three grants each over a multi-year period. Amounts paid by year end are reflected in expenditure during the relevant year. Future payments are contingent upon delivery of future project milestones and are not accrued to expenditure at year end, but will be funded from unrestricted funds (designated funds). These amounts are payable only if future project milestones are met. As there are no present obligations at the reporting date no liability has been recognised. The future contingent payments are summarised as follows:

	Grant awarded	Paid by 31.12.25	Future contingent payment
HER2 CNS surveillance project	219,560	83,815	135,745
Athena project	33,964	-	33,964
Insomnia intervention project	186,516	68,607	117,909
	440,040	152,422	**287,618**

Comparative at 31 December 2024: £440,040

22. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Expenses were paid to two trustees totalling £468 in the year to 31 December 2025, no expenses were paid for the year ended 31 December 2024.

23. RELATED PARTY DISCLOSURES

DS Brown Consultancy were paid £720 for facilitation of a trustee staregy session. The owner of the consultancy firm is related to Lesley Stephen MBE. No other releated party transactions which could represent a conflict of interest are noted.

Make 2nds Count 31-12-25 Final Accounts v13-8-26

Final Audit Report 2026-08-21

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By:	Andrew Wilson (andrewbwilson@ngs-ca.co.uk)
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