

Company registration number: SC153568

Charity registration number: SC012867

Cancer Support Scotland (TAK TENT)

known as

Cancer Support Scotland

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 April 2019

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

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Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Reference and Administrative Details

Chair

Mr Jack Ogston

Company Secretary

Mr R J Murray

Trustees

Mr Gary Sutherland

Mr Craig McDermid

Mr Jack Ogston

Mr Donald McKinnon

Ms Kylie Forrest

Dr Brendan McCann

Ms Jane Law

Mr George Walker

Patrons

Professor Sir Kenneth Calman

The Lord Provost of Glasgow

Chief Executive Officer

Mrs Madaline Alexander (Interim: February 2018 - December 2018)

Mr Rob Murray (Appointed December 2018)

Ambassadors

Susan Calman

Emma Cameron

Judith Ralston

Principal Office

Calman Cancer Support Centre

75 Shelley Road

Glasgow

G12 0ZE

The charity is incorporated in Scotland.

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Reference and Administrative Details

Company Registration Number

SC153568

Charity Registration Number

SC012867

Solicitors

Wright, Johnston & Mackenzie
302 St Vincent Street
Glasgow
G2 5RZ

Bankers

Bank of Scotland
174 Byres Road
Glasgow
12 8SW

Independent Examiner

Milne Craig
Abercorn House
79 Renfrew Road
Paisley
PA3 4DA

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Strategic Report for the Year Ended 30 April 2019

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 30 April 2019, in compliance with s414C of the Companies Act 2006.

This has been a pivotal year of transition for Cancer Support Scotland. During this financial year Craig Mackie stood down as Chair of Trustees and we handed over our leadership from our Interim CEO Madaline Alexander to our new CEO. We have taken steps to secure the financial position of the charity and ensure that the charity is stable for future years. This has meant investing within our Fundraising and Finance teams as well as restructuring the organisation. During this year significant change has taken place for the charity, but we are proud of the commitment and focus our volunteers and staff have shown to delivering support for those affected by cancer and their families.

During this year we have been trying to reduce the impact of Dry Rot which is currently affecting the Calman Centre (registered office). The building is fully operational however we have taken steps to mitigate any disruption to those affected by cancer and our staff team. We will try to reduce disruption when remedial works begin. We are currently engaging in legal action to have the issues rectified and have engaged the services of Wright, Johnston & Mackenzie Solicitors and Counsel.

Financial review

During the year, we faced a considerable financial shortfall. Our accounts show a deficit of £148,486 for the year.

Our income for the year end 30 April 2019 totalled £486,578, a decrease of 48% on previous year. This on the whole has been down to challenges within the wider fundraising environment and an under-resourced fundraising team. We would point out that during the period financial year (2017/18) a donation of £400,000 was received.

Despite this, Cancer Support Scotland did manage to secure a large amount of voluntary income this year from individuals, businesses and Trusts/Foundation. We remain grateful for their ongoing and committed support to Cancer Support Scotland.

Our costs for the year end 30 April 2019 totalled £635,064, a decrease of 7% on previous year. This does include increasing expenditure on the Calman Centre building itself which we hope to recoup on successful outcome of our legal challenge referred to above. We also had the external cost of recruitment of our new CEO, Rob Murray. We used the specialist services of Aspen to conduct a rigorous recruitment process. This is expenditure we would hope not to repeat.

Rob joined the charity in late December 2018 and has already tackled some of the big issues facing the charity's future. 2018/19 was a challenging year financially for the charity mainly due to the reasons listed above. With the introduction of a new CEO, a strategic review took place and as result we have restructured the full organisation to ensure we have the right resource and skills for the future, as well as ensuring we are meeting the needs of those affected by cancer.

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Strategic Report for the Year Ended 30 April 2019

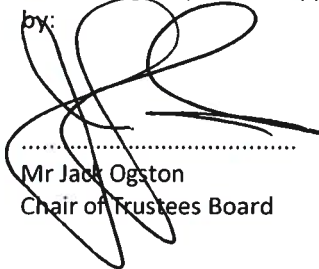
Policy on reserves

The Trustees establish the level of cash reserves that the charity ought to have. Reserves are needed to bridge the funding gaps between spending and receiving resources. The Trustees therefore consider the ideal level of cash reserves equates to a minimum of three months operating costs. As of 30 April 2019 Cash Reserves stood at £267,057 which compares to three months operating costs of £147,000.

As referred to above we have challenges with the Calman Centre. In anticipation of this the Trustees created a property fund of £160,000. Over the past year we have had to utilise part of this fund and by the end of 30th April 2019 the balance is at £118,298. We would hope to recoup the money utilised from successful outcome of legal challenge.

The strategic report was approved by the trustees of the charity on 26th September 2019 and signed on its behalf

by:

A handwritten signature in black ink, appearing to be 'Jack Ogston', written over a dotted line. The signature is stylized and somewhat abstract.

Mr Jack Ogston
Chair of Trustees Board

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 April 2019.

Trustees

Mr Paul Thomson (resigned 1 February 2019)

Mr Craig Mackie (resigned 11 October 2018)

Mr Gary Sutherland, (Chair - Fundraising Sub-Committee) * ***

Mr Craig McDermid, (Chair - Services Sub-Committee)** ***

Mr Jack Ogston, (Chair)*

Mr Donald McKinnon

Mr Andrew Robertson (Resigned 2 July 2018)

Ms Kylie Forrest

Dr Brendan McCann (appointed 18 February 2019) **

Ms Jane Law (appointed 18 February 2019) **

Mr George Walker, Treasurer (Chair Finance & Risk Sub-Committee) (appointed 23 January 2019)*

Members of Board Sub-Committees:

* Finance & Risk Sub-Committee

** Services Sub-Committee

*** Fundraising Sub-Committee

Objectives and Activities

Our vision is for people affected by cancer and their families to have their whole wellbeing supported by our highly skilled volunteers and staff.

Cancer Support Scotland is dedicated to ensuring we are a centre of excellence in improving the wellbeing of people affected by cancer and their families across Scotland.

Wellbeing Services:

Every day in Scotland there are over eighty-seven people diagnosed with cancer. Our services need to be accessible to help those diagnosed, as well as to support close family members and carers. We understand the impact cancer has on their lives and each person has unique requirements. That is why we offer free, individually-tailored services by our specially trained and experienced staff at our Centre in the heart of the Gartnavel Campus in Glasgow and from our Outreach Centres throughout Scotland.

During 2018/19 we said we would:

- Reduce waiting lists and improve awareness of our services to allow more people to access our support.
- Provide as much practical information and specialist support as possible to people directly and indirectly affected by cancer.
- If we are unable to help someone we will direct them to organisations which can.

We have made great efforts to reduce our waiting lists and improve the awareness of our services. Our waiting times have reduced to under 10 weeks, however we know there is much to do and we are working on ways to make further reductions.

Cancer Support Scotland (TAK TENT)

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Trustees' Report

Objectives and Activities (cont'd)

Wellbeing Services (cont'd):

We conducted a user survey in January 2019, those affected by cancer told us that they wanted more information about what support is out there. Due to this feedback we ensure that everyone visiting the Calman Centre is provided with information on the services on the campus.

During 2018/19 we delivered:

- 2,456 Counselling appointments
- 783 Podiatry appointments
- 3,233 Complementary Therapy appointments
- Delivered a total of 200 stress management sessions

Counselling

- 87% said on their first visit that stress and anxiety was a major factor, this dropped to 43% on final visit
- 77% said on their first visit that they struggled with change following diagnosis, this dropped to 36% on final visit
- 70% said on their first visit that they were struggling to understand feelings and problems, this dropped to 42% on final visit

Podiatry

- 80% improved day-to-day functions post treatment on nails
- 78% improved mobility

Complementary Therapy

- 100% had their stress and anxiety relieved
- 81% said treatment improved pain relief
- 78% said treatment improved sleeping patterns

Stress Management

- 77% rated their stress levels as 4/5 (extreme) on session 1 by session 5 only 25% rated their levels as 4/5. This sees a drop of 52%.

Our People

Last year we said we would: Constantly develop the skills of our staff and volunteers to be able to deliver the best possible care and support.

People are at the heart of Cancer Support Scotland and over the past year we have started to review how we support our volunteers and staff. This is to ensure we can be the very best we can be with the correct skill set and structure. This has resulted in a restructure for the charity as well as developing new policies, role descriptions and ways of working. We want to ensure we are at the forefront of supporting our people. We have a long way to go until the transformation is complete, however we have made a promising start.

Cancer Support Scotland (TAK TENT)

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Trustees' Report

Fundraising & Communications

Our Strategic Review helped us to identify the core areas that we wanted to see improve. We needed to take steps to strengthen our fundraising capacity, reconsider our stewardship strategies and build a cohesive team with the complementary skills and experience. We have made significant progress on this front and are confident we are now in a position of strength to meet our goals over the next year.

Whilst we work closely with the NHS and the Scottish Government, we are an independent charity relying on donations from individuals, corporate supporters and grant-making bodies to deliver our vital work and recognise the importance of securing income from a variety of sources to be able to ensure long-term sustainability.

	<u>2018/19</u>	<u>2017/18</u>
Donations from companies, trusts and similar proceeds	38%	24%
Donations from individuals	26%	19%
Legacies	16%	43%
Gift aid reclaimed	2%	1%
Grants from other charities	5%	2%
Donated services and facilities	13%	11%

Securing a balance of unrestricted income and restricted income provides both the security to deliver our current services and the opportunity to develop and grow in response to the needs of those we support. Looking forward, we hope to be able to secure further multi-year and unrestricted funding opportunities to increase our capacity to plan effectively for the future.

Our priority across all fundraising streams is to cultivate meaningful relationships with those who provide the generous support that sustains our services year on year. We have worked closely with trusts whose objectives align closely with our own and have collaborated with corporate organisations to help them achieve their CSR goals by offering flexible opportunities and hands-on advice. We have also supported everyone from individuals to bowling clubs and schools to take ownership of their own fundraising initiatives within their local communities. The generosity of individuals through committed or single gifts and legacies continues to be a vital source of support to our work.

This year we invested in a part-time Communications Officer who has refined our communications approach; as a result our media presence has tangibly increased for the fourth year running. We will continue to develop our communications strategies until we no longer hear the phrase 'I wish I had known about you earlier'.

Our social media following finished the year at:

	<u>2018/19</u>
Instagram	369 followers
Twitter	2,394 Followers
Facebook	3,656 Supporters
LinkedIn	259 Supporters

We are exceptionally grateful for all of the support received in 2018/19

Cancer Support Scotland (TAK TENT)

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Trustees' Report

External Engagement

We said during 2018/19 we would: Influence legislation, cancer agendas and practices to improve the lives of people affected by cancer.

During 2018/19 we have played an extensive role on the national stage, representing the views of those affected by cancer when it comes to living with cancer post-treatment. During the year we have supported individuals to tell their story about how counselling, complementary therapy, podiatry and stress management had helped them and their families.

We have continued to play an active role in the Scottish Cancer Coalition as well as the local West of Scotland Cancer Centre (The Beatson) Charity Forum. Through our involvement in these groups Cancer Support Scotland is able to provide a strong voice for increasing support and fundraising for grassroot organisations who are delivering care post treatment. The Scottish Government is halfway through its cancer strategy and we will continue to push for more investment into this area of work.

We Aren't Perfect

Last year we made some commitments that we unfortunately haven't been able to deliver. Whilst these commitments were made with good intentions and the reasons for not delivering are appropriate we want to be upfront.

- 1) Start services for children five and over:

We have made some headway on this piece of work and have had some fantastic conversations with partner organisations. We were gifted a small amount of money for a Counsellor and this meant progress was made however we were unable to secure the full package of funding during the time period. It is still our ambition to provide a service to children and young people, however we will do this once the funding is fully in place.

- 2) Increase our opening hours to include Saturdays:

We have partly achieved this by opening the building up an extra two hours per day which equates to: 9hours per week- 450 hours per year. We had planned to open on a Saturday however we have had some challenges with recruiting volunteers to meet this demand. We plan to open on a Saturday between 9am - 3pm within the next year.

- 3) Employ two qualified counsellors, to provide these services and extend our family and couples counselling:

During the year 2018/19 we employed a part time Counsellor to deliver these services. We have been really pleased with the work this member of staff has achieved. We had hoped to employ more Counsellors however funding was not available. Our Counsellor provided 54 appointments during the period January - April 2019.

Transformation

In late December 2018, Rob Murray took over the leadership of the charity. With approval from the Board of Trustees his first undertaking was a full strategic review to ensure we were responsive to the needs of those affected by cancer and to look at opportunities for the future.

Following a 5-month consultation period involving external stakeholders, volunteers, staff and those affected by cancer, findings were presented to the board in May 2019. The Trustees have fully accepted the recommendations and - subject to funding - a full transformation programme will take place to meet the needs of those affected by cancer. This will be an exciting time for the charity and will see the launch of a 3-5 year strategy, a digital strategy, a realistic fundraising engagement programme, services which meet the needs of those affected by cancer and an updated brand.

Cancer Support Scotland (TAK TENT)

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Trustees' Report

Looking to the future

2019/20 will be a year of transformation as well as continuing to deliver high quality services. Our aim is to:

- engage with people affected by cancer to review and redesign our wellbeing services
- start the development of a Digital Strategy which will enable a greater reach for service provision (online counselling) as well as improvements in our impact analysis
- develop a clear and sustainable Fundraising Strategy
- realign our values, vision, mission and core competencies to meet the needs of our modern charity. We will work to finalise the new brand - respecting our heritage whilst providing a bold and modern vision.
- continue to work closely within our key sectors in Health, but also seek out and develop productive partnerships with children and young people's organisations and schools, building a collective voice and developing new services that have extended reach.

During the year 2019/20 we will be working to achieve the following:

Fundraising & Communication KPI's	
Fundraising cost versus income (3:1)	To generate £660,000 of funds
To ensure every donation receives a personalised thank you within 24hrs of CSS receiving the donation.	To develop 12 new stories, blogs or vlogs from those affected by cancer
Increase engagement in WearTartanForADay by 10%	To achieve 25 national and regional media hits

Wellbeing Service KPI's	
To offer 2000 counselling appointments	Counselling waiting times to be 15 working days within the Calman Centre and less than 8 weeks within our outreach centres
To offer 3500 complementary therapy appointments	Average Complementary Therapy waiting times to be 14 working days within the Calman Centre and less than 6 weeks within our outreach centres.
To offer 400 podiatry appointments	Podiatry waiting times to be 2 weeks
To support 150 people through stress management	

Structure, governance and management

Nature of governing document

Governing Document: The charity is controlled by its governing document, a Deed of Trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company is limited by guarantee and governed by its Memorandum and Articles of Association. The liability of members is limited to £1 each. The company is accepted as a charitable body by the Inland Revenue. The Board of Directors set the policies of the company and the day to day running of the company is controlled by the management executives.

Cancer Support Scotland (TAK TENT)

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Trustees' Report

Recruitment and appointment of trustees

The charity has a policy in place whereby the constitution of the Board of Trustees is reviewed on an annual basis. The trustees undertake an informal skills audit with a view to appointing new members. This is an ongoing process to ensure we have a wide range of skills in a committed and active board who are able to lead the charity, ensuring good governance and processes.

Principal risk and uncertainties

Cancer Support Scotland has carried out an extensive project of establishing the charity's risk appetite, identifying all risks and then approving as a Board of Trustees appropriate procedures to manage major risks.

The charity has a risk register which the Leadership Team manages and updates each month. This is then in turn reviewed by the Finance & Risk Committee as a full document with any 'red' risks flagged to the Board of Trustees for discussion. The full risk register is part of the pack sent to Trustees as part of their quarterly board papers.

The major risks identified are:

Risk	Controlling Measure
Governance: Lack of ability to demonstrate impact and value of services to wider population. Lack of strategic direction.	Strategic review carried out and recommendations approved in May 2019. CSS Strategy launching in 2020 setting out the vision. KPIs for each department with monthly monitoring tool for leadership team and trustees. Development events for staff and trustees.
Strategic: Change in direction from strategic partnerships.	Ensuring consistent communications with key partners. Maintain a clear and robust CSS brand on our service delivery. Development of key CSS messages for Wellbeing Services. Development of reputation management.
Reputational: Issues surrounding the building having a long term impact on reputation and finances on the charity. Public and / or professional disaffection resulting from demand exceeding capacity to deliver	Employing strong legal team (Wright, Johnson & Mackenzie) to put forward a robust case as to the issues surrounding the building and how these are not the fault of Cancer Support Scotland. Employing competent investigators to carry out relevant reports on the works needing done. Management of waiting lists as appropriate. Ensure marketing of services is appropriate. Ensure appropriate levels of volunteers and staff are available at all times. User involvement to help design services. Review of clinical governance. Investment in digital services

Cancer Support Scotland (TAK TENT)

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Trustees' Report

Principal risk and uncertainties (cont'd)

Risk	Controlling Measure
Regulatory & Compliance: Failure to comply with legal requirements in respect of information and data	Review took place of all data held at Cancer Support Scotland to ensure this is compliant with updated legalisation. Further reviews to continue to take place. Serious incident reporting policy in place. Data Protection Officer appointed. Mandatory data protection training introduced
Financial: Failure to embed long-term sustainable income generation which could result in being unable to deliver key services across Scotland.	Restructure of the fundraising department. Appointment of Interim Head of Fundraising & Communications. Diversification of income streams. Investment in strong and effective fundraising team. Enhance scrutiny of the budget by Trustees. Monthly monitoring of budgets.
Operational: Closure of building.	Working with building contractors to limit the time building is closed. Securing alternative accommodation which is suitable to the tranquil space CSS offer. Working with external partners to promote services. Clear communications plan. Robust tendering process

The annual report was approved by the trustees of the charity on 26th September 2019 and signed on its behalf by:



.....
Mr Jack Ogston
Chair of Trustees Board

Cancer Support Scotland (TAK TENT)

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Statement of Trustees' Responsibilities

The trustees (who are also the directors of Cancer Support Scotland (TAK TENT) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 26th September 2019 and signed on its behalf by:



.....
Mr Jack Ogston
Chair of Trustees Board

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Independent Examiner's Report to the trustees of Cancer Support Scotland (TAK TENT)

I report on the accounts of the charity for the year ended 30 April 2019 which are set out on pages 14 to 30.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:-
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

William Vernall

William Vernall CA
Milne Craig Limited
Chartered Accountants
Abercorn House
79 Renfrew Road
Paisley
PA3 4DA

Date: 25/10/19

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Statement of Financial Activities for the Year Ended 30 April 2019
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies	3	409,274	77,146	486,420
Investment income	4	158	-	158
Total income		409,432	77,146	486,578
Expenditure on:				
Raising funds	5	(183,965)	(4,452)	(188,417)
Charitable activities	6	(296,694)	(99,897)	(396,591)
Other expenditure	7	(43,552)	(6,504)	(50,056)
Total expenditure		(524,211)	(110,853)	(635,064)
Net expenditure		(114,779)	(33,707)	(148,486)
Net movement in funds		(114,779)	(33,707)	(148,486)
Reconciliation of funds				
Total funds brought forward		380,972	275,137	656,109
Total funds carried forward	19	266,193	241,430	507,623
	Note	Unrestricted funds £	Restricted funds £	Total 2018 £
Income and Endowments from:				
Donations and legacies	3	838,028	93,914	931,942
Investment income	4	103	-	103
Total income		838,131	93,914	932,045
Expenditure on:				
Raising funds	5	(190,907)	(18,019)	(208,926)
Charitable activities	6	(338,594)	(111,946)	(450,540)
Other expenditure	7	(14,481)	(6,504)	(20,985)
Total expenditure		(543,982)	(136,469)	(680,451)
Net income/(expenditure)		294,149	(42,555)	251,594
Net movement in funds		294,149	(42,555)	251,594
Reconciliation of funds				
Total funds brought forward		86,823	317,692	404,515
Total funds carried forward	19	380,972	275,137	656,109

Cancer Support Scotland (TAK TENT)

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**Statement of Financial Activities for the Year Ended 30 April 2019
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2018 is shown in note 19.

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

(Registration number: SC153568)

Balance Sheet as at 30 April 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	15	288,228	296,148
Current assets			
Debtors	16	2,885	20,669
Cash at bank and in hand		267,057	353,970
		<u>269,942</u>	<u>374,639</u>
Creditors: Amounts falling due within one year	17	<u>(50,547)</u>	<u>(14,678)</u>
Net current assets		<u>219,395</u>	<u>359,961</u>
Net assets		<u>507,623</u>	<u>656,109</u>
Funds of the charity:			
Restricted funds		241,430	275,137
Unrestricted income funds			
Unrestricted funds		<u>266,193</u>	<u>380,972</u>
Total funds	19	<u>507,623</u>	<u>656,109</u>

For the financial year ending 30 April 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

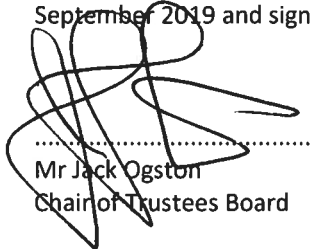
Cancer Support Scotland (TAK TENT)

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(Registration number: SC153568)

Balance Sheet as at 30 April 2019

The financial statements on pages 14 to 30 were approved by the trustees, and authorised for issue on 26th September 2019 and signed on their behalf by:



.....
Mr Jack Ogston
Chair of Trustees Board

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Statement of Cash Flows for the Year Ended 30 April 2019

	Note	2019 £	2018 £
Cash flows from operating activities			
Net cash (expenditure)/income		(148,486)	251,594
Adjustments to cash flows from non-cash items			
Depreciation	15	7,979	8,293
Investment income	4	(158)	(103)
Profit on disposal of tangible fixed assets		(139)	-
		<u>(140,804)</u>	<u>259,784</u>
Working capital adjustments			
Decrease in debtors	16	17,784	28,653
Increase/(decrease) in creditors	17	35,869	(35,314)
Net cash flows from operating activities		<u>(87,151)</u>	<u>253,123</u>
Cash flows from investing activities			
Interest receivable and similar income	4	158	103
Purchase of tangible fixed assets	15	(345)	-
Sale of tangible fixed assets		425	-
Net cash flows from investing activities		<u>238</u>	<u>103</u>
Net (decrease)/increase in cash and cash equivalents		(86,913)	253,226
Cash and cash equivalents at 1 May		<u>353,970</u>	<u>100,744</u>
Cash and cash equivalents at 30 April		<u>267,057</u>	<u>353,970</u>

All of the cash flows are derived from continuing operations during the above two periods.

Cancer Support Scotland (TAK TENT)

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Notes to the Financial Statements for the Year Ended 30 April 2019

1 Charity status

The charity is limited by guarantee, incorporated in Scotland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Calman Cancer Support Centre

75 Shelley Road

Glasgow

G12 0ZE

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006.

Basis of preparation

Cancer Support Scotland (TAK TENT) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

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Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

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Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land & Buildings	2% on straight line
Fixtures & Fittings	15% on reducing balance
Motor Vehicles	25% on reducing balance
Computer Equipment	15% on reducing balance
Plant & Machinery	15% on reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

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Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds		Total 2019 £	Total 2018 £
	General £	Restricted funds £		
Donations and legacies;				
Donations from companies, trusts and similar proceeds	134,453	51,874	186,327	225,581
Donations from individuals	124,713	-	124,713	175,867
Legacies	79,294	-	79,294	400,000
Gift aid reclaimed	8,517	-	8,517	6,508
Grants, including capital grants;				
Grants from other charities	-	25,272	25,272	25,000
Donated services and facilities	62,297	-	62,297	98,986
	<u>409,274</u>	<u>77,146</u>	<u>486,420</u>	<u>931,942</u>

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Notes to the Financial Statements for the Year Ended 30 April 2019

4 Investment income

	Unrestricted funds	Total 2019	Total 2018
	General £	£	£
Interest receivable and similar income; Interest receivable on bank deposits	158	158	103

5 Expenditure on raising funds

a) Costs of generating donations and legacies

a)

	Unrestricted funds		Total 2019	Total 2018
	General £	Restricted funds £	£	£
Note				
Donations Trusts and Legacies	31,110	896	32,006	51,087
Staff Costs	121,486	-	121,486	123,969
Allocated support costs	26,070	3,556	29,626	30,015
	<u>178,666</u>	<u>4,452</u>	<u>183,118</u>	<u>205,071</u>

b) Costs of trading activities

b)

	Unrestricted funds		Total 2019	Total 2018
	General £		£	£
Note				
Costs of goods sold	5,438		5,438	3,855
Gain on disposal of fixed assets	(139)		(139)	-
	<u>5,299</u>		<u>5,299</u>	<u>3,855</u>

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Notes to the Financial Statements for the Year Ended 30 April 2019

6 Expenditure on charitable activities

	Note	Unrestricted funds		Total 2019 £	Total 2018 £
		General £	Restricted funds £		
McMillan Cancer Joint Project		-	17,730	17,730	22,858
Service Delivery		78,557	-	78,557	115,818
Staff costs		134,013	56,244	190,257	199,298
Allocated support costs		77,843	25,923	103,766	105,054
Governance costs	8	6,281	-	6,281	7,512
		<u>296,694</u>	<u>99,897</u>	<u>396,591</u>	<u>450,540</u>

£296,694 (2018 - £338,594) of the above expenditure was attributable to unrestricted funds and £99,897 (2018 - £111,946) to restricted funds.

7 Other expenditure

	Note	Unrestricted funds		Restricted funds £	Total 2019 £	Total 2018 £
		Designated £	General £			
Staff costs						
Wages and salaries		-	3,211	-	3,211	5,269
Pension costs		-	83	-	83	93
Legal fees		10,398	-	-	10,398	-
Depreciation, amortisation and other similar costs		-	-	6,504	6,504	6,504
Other resources expended		20,874	8,986	-	29,860	9,119
		<u>31,272</u>	<u>12,280</u>	<u>6,504</u>	<u>50,056</u>	<u>20,985</u>

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8 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General	Total	Total
	£	2019	2018
		£	£
Audit fees			
Audit of the financial statements	-	-	2,070
Independent examiner fees			
Independent Examiner's remuneration	1,380	1,380	-
Allocated support costs	4,901	4,901	5,442
	<u>6,281</u>	<u>6,281</u>	<u>7,512</u>

9 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2019	2018
	£	£
Audit fees	-	2,070
Profit on disposal of tangible fixed assets	(139)	-
Depreciation of fixed assets	<u>7,979</u>	<u>8,293</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

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Notes to the Financial Statements for the Year Ended 30 April 2019

11 Staff costs

The aggregate payroll costs were as follows:

	2019	2018
	£	£
Staff costs during the year were:		
Wages and salaries	338,709	371,031
Pension costs	4,137	2,736
Other staff costs	1,836	3,126
	<u>344,682</u>	<u>376,893</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2019	2018
	No	No
Employees	<u>16</u>	<u>16</u>

13 (2018 - 14) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £4,137 (2018 - £2,736).

During the year, the charity made redundancy and/or termination payments which totalled £11,846 (2018 - £34,100).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £54,193 (2018 - £74,193).

12 Independent examiner's remuneration

	2019
	£
Examination of the financial statements	<u>1,380</u>

13 Auditors' remuneration

	2018
	£
Audit of the financial statements	<u>2,070</u>

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14 Taxation

The charity is a registered charity and is therefore exempt from taxation.

15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 May 2018	325,320	44,460	4,019	373,799
Additions	-	345	-	345
Disposals	-	-	(4,019)	(4,019)
At 30 April 2019	325,320	44,805	-	370,125
Depreciation				
At 1 May 2018	39,032	34,912	3,707	77,651
Charge for the year	6,504	1,449	26	7,979
Eliminated on disposals	-	-	(3,733)	(3,733)
At 30 April 2019	45,536	36,361	-	81,897
Net book value				
At 30 April 2019	279,784	8,444	-	288,228
At 30 April 2018	286,288	9,548	312	296,148

16 Debtors

	2019 £	2018 £
Prepayments	2,101	19,074
Other debtors	784	1,595
	<u>2,885</u>	<u>20,669</u>

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17 Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	36	-
Other taxation and social security	9,472	5,027
Other creditors	2,541	5,004
Accruals	38,498	4,647
	<u>50,547</u>	<u>14,678</u>

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £4,137 (2018 - £2,736).

19 Funds

	Balance at 1 May 2018	Incoming resources	Resources expended	Transfers	Balance at 30 April 2019
	£	£	£	£	£
Unrestricted funds					
General	(220,972)	(409,432)	492,939	(10,430)	(147,895)
Designated	(160,000)	-	31,272	10,430	(118,298)
Total unrestricted funds	<u>(380,972)</u>	<u>(409,432)</u>	<u>524,211</u>	<u>-</u>	<u>(266,193)</u>
Restricted funds	<u>(275,137)</u>	<u>(77,146)</u>	<u>110,853</u>	<u>-</u>	<u>(241,430)</u>
Total funds	<u>(656,109)</u>	<u>(486,578)</u>	<u>635,064</u>	<u>-</u>	<u>(507,623)</u>
	Balance at 1 May 2017	Incoming resources	Resources expended	Balance at 30 April 2018	
	£	£	£	£	
Unrestricted funds					
General	(86,823)	(678,131)	543,982	(220,972)	
Designated	-	(160,000)	-	(160,000)	
Total unrestricted funds	<u>(86,823)</u>	<u>(838,131)</u>	<u>543,982</u>	<u>(380,972)</u>	
Restricted funds	<u>(317,692)</u>	<u>(93,914)</u>	<u>136,469</u>	<u>(275,137)</u>	
Total funds	<u>(404,515)</u>	<u>(932,045)</u>	<u>680,451</u>	<u>(656,109)</u>	

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19 Funds (cont'd)

Our building at the Calman Centre is of course vital for the Charity in that it gives patients & families the opportunity to meet with our staff in a tranquil & supportive environment. Against this background the decision was made in the previous year to transfer £160,000 of our Cash Reserves to a designated Property Conservation Fund to ensure that the Centre remains fit for purpose for many years to come. During the year ended 30 April 2019, expenditure of £31,272 was incurred from this Fund and £10,430 was transferred to the General Fund in respect of previously incurred costs, leaving a year end balance of £118,298.

20 Analysis of net assets between funds

	Unrestricted funds		Total funds 2019
	General	Restricted funds	
	£	£	£
Tangible fixed assets	8,444	279,784	288,228
Current assets	269,942	-	269,942
Current liabilities	(12,193)	(38,354)	(50,547)
Total net assets	266,193	241,430	507,623

	Unrestricted funds		Total funds 2018
	General	Restricted funds	
	£	£	£
Tangible fixed assets	9,860	286,288	296,148
Current assets	374,639	-	374,639
Current liabilities	(3,527)	(11,151)	(14,678)
Total net assets	380,972	275,137	656,109

21 Analysis of net funds

	At 1 May 2018	Cash flow	At 30 April 2019
	£	£	£
Cash at bank and in hand	353,970	(86,913)	267,057
Net debt	353,970	(86,913)	267,057

	At 1 May 2017	Cash flow	At 30 April 2018
	£	£	£
Cash at bank and in hand	100,744	253,226	353,970
Net debt	100,744	253,226	353,970

22 Contingent liability

As referred to on page 3, the charity has an ongoing legal case. The outcome of the case is still uncertain therefore the need to utilise the designated fund will be subject to the conclusion of the case as is the level of resource required to be spent on the remedial work should there be a less favourable outcome.