

Company registration number: SC153568

Charity registration number: SC012867



**cancer support
scotland**

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 2020

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Contents

Reference and Administrative Details	1 to 2
Strategic Report	3 to 4
Trustees' Report	5 to 11
Statement of Trustees' Responsibilities	12
Report of the Independent Auditor	13 to 15
Statement of Financial Activities	16 to 17
Balance Sheet	18
Statement of Cash Flows	19
Notes to the Financial Statements	20 to 31

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Reference and Administrative Details

Chair

Mr Jack Ogston

Company Secretary

Mr Robert Murray

Trustees

Mrs Suzanne George

Miss Christine Hamilton

Ms Jane Law

Dr Brendan McCann

Mr Craig McDermid

Mr Donald McKinnon

Mr Jack Ogston

Mr Gary Sutherland

Miss Katie Tweedie

Mr George Walker

Patrons

Professor Sir Kenneth Calman

The Lord Provost of Glasgow

Chief Executive Officer

Mr Robert Murray

Ambassadors

Emma Cameron

Judith Ralston

Laura Boyd

Susan Calman

Principal Office

Calman Cancer Support Centre

75 Shelley Road

Glasgow

G12 0ZE

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

Auditor

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 2020

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 30 April 2020, in compliance with s414C of the Companies Act 2006.

This has been a year of growth and development for Cancer Support Scotland. During the year we finalised our strategic review which led to the production of our 5 year strategy 'Here for Your Wellbeing' which was launched in March 2020. Within our new strategy we have identified four key themes we will work towards. We will:

- improve the wellbeing, mental & physical of those affected by cancer
- promote the experience of those affected by cancer
- support our people to be the best they can be
- deliver long term financial and operational sustainability.

Trustees are pleased with the progress the charity is making under our new leadership and that despite financial challenges as a result of the global pandemic we continued to meet our strategic goals for the year. As a team of Trustees we are exceptionally proud of the staff and volunteers and the work they have done to support the wellbeing of those affected by cancer across Scotland as well as ensuring that we are at the forefront of campaigning for better wellbeing support within the health service.

During the financial year we continued to grow as a Board and welcomed Christine Hamilton, Katie Tweedie and Susanne George. Their expertise, drive and passion will help ensure the charity continues to grow each year and along with other trustees their support is essential for us to achieve our goals

During the year we have continued to reduce the impact of Dry Rot which is affecting the Calman Centre (our registered office). The building, out with COVID-19 restrictions, 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 engaging in legal action to have the issues rectified and have engaged the services of Wright, Johnston & Mackenzie Solicitors and Counsel.

Financial review

2019/20 was set to be a year of significant growth in income generation. Whilst we did not meet our original target in this regard we did make considerable progress and secured a highly skilled fundraising team. This team, led by a new Head of Fundraising & Communications, focused on supporter stewardship and our income was up year on year however due to the team requiring time to embed themselves, as well as experiencing four months of our financial year being impacted due to the global pandemic, we finished the year with a financial shortfall. Our accounts show a deficit of £86,444 for the year.

Our income for the year end 30 April 2020 totalled £614,785, an increase of 26% on previous year.

We have been receiving a steady stream of income from individuals, trusts and foundations during the year. Covid-19 has had a negative impact on our community and corporate fundraising resulting in many events being cancelled and around £110,000 worth of income being lost. We did secure £96,242 from the Scottish Governments Resilience fund in response to COVID-19. This is the first time we have received Scottish Government Funding.

Our costs for the year end 30 April 2020 totalled £701,229, an increase of 10% on the previous year. This does include increasing expenditure on the Calman Centre building itself which we hope to recoup on a successful outcome of our legal challenge referred to above. We also had the cost of external recruitment of two new members of our Leadership Team - Head of Fundraising & Communications and Head of Operations & Finance. We used the specialist services of Aspen and AWS Recruitment to conduct the rigorous recruitment processes.

**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland**

Strategic Report for the Year Ended 30 April 2020

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 2020 Cash Reserves stood at £167,778 which compares to three months' operating costs of £163,960.

As a result of the challenges of Covid19 and income generation the charities cash reserves during the latter part of the year were depleted. However as referred to above by the year end they had returned to a more acceptable level.

The strategic report was approved by the trustees of the charity on 12 September 2020 and signed on its behalf by:



.....
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 2020.

Trustees

Ms Kylie Forrest (resigned 12th November 2019)
Mrs Suzanne George (appointed 12th November 2019) ***
Mrs Christine Hamilton (appointed 12th November 2019) *
Ms Jane Law **
Dr Brendan McCann **
Mr Craig McDermid, (Chair - Services Sub-Committee) **
Mr Donald McKinnon
Mr Jack Ogston, (Chair) *
Mr Gary Sutherland, (Chair - Fundraising Sub-Committee) ***
Mr George Walker, Treasurer (Chair Finance & Risk Sub-Committee) *
Ms Katie Tweedie (appointed 12th November 2019) **

Members of Board Sub-Committees:

* Finance & Risk Sub-Committee
** Services Sub-Committee
*** Fundraising Sub-Committee

Objectives and Activities

Our Vision

Cancer Support Scotland is recognised as the centre of excellence for improving the wellbeing of people affected by cancer across Scotland.

Our Values

As an organisation we will:

- put people affected by cancer at the heart of everything we do
- take care of the wellbeing of those affected by cancer
- treat everyone with kindness and respect
- ensure professionalism and excellence

We will do this by:

- working collaboratively
- being non-judgemental
- having the ability to adapt
- achieving excellence

Objectives and Activities

As Scotland's cancer charity, we've been supporting the wellbeing of those affected by cancer for over 40 years.

- We deliver high quality counselling, complementary therapy, podiatry and stress management services to improve mental and physical wellbeing and enable those affected by cancer to continue to be active in their community
- We provide group settings for those affected by cancer to come together, defeat loneliness and become resilient
- We provide the platform for individuals to champion their experiences resulting in greater awareness of the cancer journey and ensuring better quality of public services

**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland**

Trustees' Report

Objectives and Activities (cont'd)

- We provide all of our services at no cost to those that use them to help reduce health inequalities
- We are proud that our services support people with cancer and their families
- We are Scotland's wellbeing champions for those affected by cancer

Wellbeing Services:

2 in 5 people will be diagnosed with cancer in Scotland. Our services need to be accessible to help those diagnosed, as well as to support 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.

We have made great efforts to reduce our waiting lists and improve the awareness of our services. On average our waiting time during the year 2019/20 was 8 weeks. As we moved into the 2020/21 financial year our waiting time was down to 2 weeks despite a rise in demand for services.

During 2019/20 we offered:

- 2,672 Counselling appointments (2018/19 – 2,456)
- 741 Podiatry appointments (2018/19 – 783)
- 3,057 Complementary Therapy appointments (2018/19 – 3233)
- Delivered a total of 21 stress management sessions

From the Podiatry and Complementary Therapy figures above you will note a decrease in service delivery. This was down to our face to face services being suspended and the impact of people cancelling their appointments due to nervousness around COVID19.

Counselling:

- 93% said on their first visit that stress and anxiety was a major factor, this dropped to 39% on final visit
- 79% said on their first visit that they struggled with change following diagnosis, this dropped to 38% on final visit
- 70% said on their first visit that they were struggling to understand feelings and problems, this dropped to 35% on final visit

Podiatry:

- 100% improved day-to-day functions post treatment
- 89% improved mobility
- 100% improved pain relief

Complementary Therapy:

- 96% had their stress and anxiety relieved
- 63% said treatment improved pain relief
- 78% said treatment improved sleeping patterns
- 98% said treatment improved general wellbeing

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%.

**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland**

Trustees' Report

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 during the year we have continued to support our people to be the very best they can. For the first time the charity conducted annual appraisals which gave staff the opportunity to reflect on the previous year and look forward to the year ahead. This was tied into a training allocation and regular support systems.

Our staff team in certain roles have access to clinical psychology. This is a key support for our staff delivering critical work within the charity. This was a key commitment and we are delighted to be able to deliver on this.

During the year 2019/20 we welcomed 86 volunteers who delivered over 5,718 hours for the charity. Being a volunteer for Cancer Support Scotland provides amazing opportunities and benefits not only to the volunteers themselves however to the wider community as well. We aim to make it as easy as possible for anyone to become a volunteer with us.

Fundraising & Communications

During this financial year we have continued with our investment in fundraising and communications. This has been an important period for the charity as we welcomed a full time, permanent Head of Fundraising & Communications who has lead our strategic planning and growth during this period.

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. We set ourself the goal of having a 3:1 fundraising cost versus income. We ended the 2019/20 year with a 2.4:1 ratio.

We set ourself the challenge of ensuring every donation receives a personalised thank you within 24hrs of Cancer Support Scotland receiving the donation. We have on the whole kept to this commitment, this is important for us recognising our donors.

	<u>2019/20</u>	<u>2018/19</u>	<u>2017/18</u>
Donations from companies & trusts	33%	38%	24%
Donations from individuals	20%	26%	19%
Legacies	22%	16%	43%
Gift aid reclaimed	1%	2%	1%
Grants from other charities	18%	5%	2%
Donated services and facilities	6%	13%	11%

**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland**

Trustees' Report

During the year we secured a multi-year piece of funding from the Health & Social Care Alliance. More work needs to be done to secure further multi-year funding and funding that is unrestricted which will increase our capacity to plan effectively for the future.

This year we have taken great steps to cultivate meaningful relationships with those who provide the generous support that sustains our services year on year. 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. We ran our first Christmas Appeal based around a family we supported, whilst in its infancy we were pleased with the results and hope to grow this through a regular appeal during 2020/21.

During 2019/20 we worked with Denvir Marketing to achieved one of the key outcomes in our strategic review around branding. This resulted in a wide consultation internally and externally and our new brand launched in March 2020. We are pleased with the results of our new brand and strategic focus, this will help us deliver a clear message that we are here for the wellbeing of those affected by cancer across Scotland.

We set our self the challenge of delivering 12 news stories, blogs or vlogs from those affected by cancer. By the year end we achieved 24

We set a target of growing our social media by 20% and achieved an increase of 14%

	<u>% change</u>	<u>2019/20</u>	<u>2018/19</u>
Instagram	43%	528 followers	369 followers
Twitter	11%	2,663 followers	2,394 followers
Facebook	12%	4,107 supporters	3,656 supporters
LinkedIn	19%	307 supporters	259 supporters

We are exceptionally grateful for all of the support received in 2019/20.

External Engagement

We said during 2019/20 we would: Influence legislation, cancer agendas and practices to improve the lives of people affected by cancer.

During this year 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. The Scottish Government carried out a refresh of the Cancer Strategy, and thanks to successful campaigning from Cancer Support Scotland, we were delighted the Cabinet Secretary included a commitment to ensuring wellbeing is part of the care offered.

We welcomed the Cabinet Secretary for Health & Sport to the Calman Centre in December 2019 where she engaged with a range of people affected by cancer. This was a fantastic opportunity to showcase our wellbeing services.

We have continued to play an active role in the Scottish Cancer Coalition. Through our involvement in these groups Cancer Support Scotland is able to provide a strong voice for increasing support and fundraising for grassroots organisations who are delivering care post treatment. We also promoted our services through a range of events such as the NHS Scotland conference, SCVO's annual conference and the British Sarcoma Conference.

**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland**

Trustees' Report

Not There Yet

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) To generate £660,000 in funds.
Whilst we had made great strides in our fundraising and income generation, the impact of COVID19 was felt from early 2020 onwards and is reflected in our ending the year with income of £614,785.
- 2) To achieve 25 national and regional hits.
We achieved 12 press releases plus additional blogs and stories. We also featured on STV evening news as well as being asked for sound bites and quotes for local radio stations as to our thoughts and services offered during the start of lockdown.

Looking to the future

2020/21 will be focused on working through our new strategy 'Here for Your Wellbeing' and reevaluating this through the lenses of Covid-19.

Our key themes are to:

- Improve the wellbeing, mental & physical, of those affected by cancer
- Promote the experience of those affected by cancer
- Support our people to be the best they can be
- Deliver long term financial and operational sustainability.

During the year 2020/21 we will be working to achieve the following:

Fundraising & Communication KPI's	
Fundraising cost versus income (3:1)	To generate £450,000 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 our social media / newsletters by 10% across all channels.	To achieve 15 national and regional media hits
Wellbeing Service KPI's	
To offer 2500 counselling appointments	Counselling waiting times to be 7 working days
To develop 12 high quality self help guides through our website.	To offer over 800 'Here for You' contacts throughout the year.
To support 150 people through stress management	

** Like many organisations we will have to make difficult decisions in 2020/21 about our future staff and operational capacity. This will be done as we expect to be raising less money due to the climate we are in. As such our target is to raise £450,000, we will however endeavour to exceed this figure.*

**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland**

Trustees' Report

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 executive.

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 with their quarterly board papers.

The major risks identified are:

Risk	Controlling Measure
Strategic: Impact of COVID-19 on the future of the charity: financial, operational, strategic	Revised budget with monthly financial updates to trustees. Restructure planned for June 2020. Focusing on smaller more focused areas of work during 2020/21. Establish closer links with key delivery partners. Monitor weekly.
Reputational: Issues surrounding the building having a long term impact on reputation and finances on the charity.	Employing a 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 required.

**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland**

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	Securing a CRM (Customer Relationship Management) database to collate and manage all service data. This should be operational by September 2020.
Financial: Failure to embed long-term sustainable income generation which could result in being unable to deliver key services across Scotland.	Challenges around COVID-19, Furlough Scheme being utilised. Various Scottish Government COVID-19 Grants successful. Diversification of income streams. 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. Working with external partners to promote services. Clear communications plan. Robust tendering process

General: Responding to Covid-19

Naturally, we had to suspend our 'face-to-face' drop-in and appointment-based support. However, we provide essential care to vulnerable people which cannot simply be withdrawn without consequence.

We worked relentlessly to creatively, responsibly and safely re-design our services at speed, and ensure those we exist to support are not forced to go without the vital care they so deserve. During the Pandemic we were responding to increased demand on our resources to counter rapidly escalating feelings of extreme distress, anxiety, stress, fear, worry and isolation amongst people affected by cancer.

Our counsellors noted increased expression of suicidal thoughts and feelings and we are preparing for more people to need a higher number of counselling sessions with us to be able to manage these feelings throughout this crisis, with even higher strain on our capacity.

We offered a weekly wellbeing call to everyone who would have been using any of our in-person services to help alleviate stress, anxiety and fear, ensure a regular point of contact to reduce feelings of isolation and to reassure people that we are still here for them. Our wellbeing team produced a number of online resources including audio clips for guided relaxation and visualisation, step-by-step breathing exercises, advice on managing stress and anxiety and self-care tools.

To protect our finances we utilised the job retention scheme during the 2019/20 financial year, and a total of 55% of staff were put on furlough leave. This gave much relief to our monthly expenditure. On top of this we were successful in receiving Scottish Government's Resilience Funding totalling £96,242.

The annual report was approved by the trustees of the charity on 12 September 2020 and signed on its behalf by:



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

Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland

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 12 September 2020 and signed on its behalf by:



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

Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland

Independent Auditor's Report to the Members of Cancer Support Scotland (TAK TENT)

Opinion

We have audited the financial statements of Cancer Support Scotland (TAK TENT) (the 'charity') for the year ended 30 April 2020, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (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 30 April 2020 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland**

Independent Auditor's Report to the Members of Cancer Support Scotland (TAK TENT)

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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland**

Independent Auditor's Report to the Members of Cancer Support Scotland (TAK TENT)

Our 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 a Report of the Independent Auditors 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company'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 charitable company's members and the 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

William Vennell

William Vennell BA CA (Senior Statutory Auditor)

for and on behalf of Milne Craig

Chartered accountants

Statutory auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Abercorn House

79 Renfrew Road

Paisley

Renfrewshire

PA3 4DA

Date: 12 September 2020

**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland**

**Statement of Financial Activities for the Year Ended 30 April 2020
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	477,342	137,376	614,718
Investment income	4	67	-	67
Total income		477,409	137,376	614,785
Expenditure on:				
Raising funds	5	159,455	100,880	260,335
Charitable activities	6	260,064	153,910	413,974
Other expenditure	7	14,225	12,695	26,920
Total expenditure		433,744	267,485	701,229
Net income/(expenditure)		43,665	(130,109)	(86,444)
Net movement in funds		43,665	(130,109)	(86,444)
Reconciliation of funds				
Total funds brought forward		266,193	241,430	507,623
Total funds carried forward	19	309,858	111,321	421,179
	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 income/(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

**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland**

**Statement of Financial Activities for the Year Ended 30 April 2020
(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 2019 is shown in note 19.

Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland

(Registration number: SC153568)
Balance Sheet as at 30 April 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	15	283,947	288,228
Current assets			
Debtors	16	17,170	2,885
Cash at bank and in hand		167,778	267,057
		<u>184,948</u>	<u>269,942</u>
Creditors: Amounts falling due within one year	17	<u>(47,716)</u>	<u>(50,547)</u>
Net current assets		<u>137,232</u>	<u>219,395</u>
Net assets		<u>421,179</u>	<u>507,623</u>
Funds of the charity:			
Restricted funds		111,321	241,430
Unrestricted income funds			
Unrestricted funds		309,858	266,193
Total funds	19	<u>421,179</u>	<u>507,623</u>

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

The financial statements on pages 16 to 31 were approved by the trustees, and authorised for issue on 12 September 2020 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 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash (expenditure)/income		(86,444)	(148,486)
Adjustments to cash flows from non-cash items			
Depreciation	15	8,005	7,979
Investment income	4	(67)	(158)
(Loss)/Profit on disposal of tangible fixed assets		1,139	(139)
		<u>(77,367)</u>	<u>(140,804)</u>
Working capital adjustments			
(Increase)/decrease in debtors	16	(14,285)	17,784
(Decrease)/increase in creditors	17	(2,831)	35,869
Net cash flows from operating activities		<u>(94,483)</u>	<u>(87,151)</u>
Cash flows from investing activities			
Interest receivable and similar income	4	67	158
Purchase of tangible fixed assets	15	(4,863)	(345)
Sale of tangible fixed assets		-	425
Net cash flows from investing activities		<u>(4,796)</u>	<u>238</u>
Net (decrease)/increase in cash and cash equivalents		(99,279)	(86,913)
Cash and cash equivalents at 1 May		<u>267,057</u>	<u>353,970</u>
Cash and cash equivalents at 30 April		<u>167,778</u>	<u>267,057</u>

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

**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland**

Notes to the Financial Statements for the Year Ended 30 April 2020

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 2019) - (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.

**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland**

Notes to the Financial Statements for the Year Ended 30 April 2020

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.

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Notes to the Financial Statements for the Year Ended 30 April 2020

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.

Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland

Notes to the Financial Statements for the Year Ended 30 April 2020

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.

Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland

Notes to the Financial Statements for the Year Ended 30 April 2020

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			
	General	Restricted	Total	Total
	£	funds	2020	2019
		£	£	£
Donations and legacies;				
Donations from companies, trusts and similar proceeds	177,679	27,700	205,379	186,327
Donations from individuals	121,776	-	121,776	124,713
Legacies	137,484	-	137,484	79,294
Gift aid reclaimed	4,158	-	4,158	8,517
Grants, including capital grants;				
Grants from other charities	-	109,676	109,676	25,272
Donated services and facilities	36,245	-	36,245	62,297
	<u>477,342</u>	<u>137,376</u>	<u>614,718</u>	<u>486,420</u>

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Notes to the Financial Statements for the Year Ended 30 April 2020

4 Investment income

	Unrestricted funds	Total 2020 £	Total 2019 £
	General £		
Interest receivable and similar income; Interest receivable on bank deposits	67	67	158

5 Expenditure on raising funds

Costs of generating donations and legacies

a)

	Unrestricted funds		Total 2020 £	Total 2019 £
Note	General £	Restricted funds £		
Donations Trusts and Legacies	-	22,642	22,642	32,006
Staff Costs	103,790	69,194	172,984	121,486
Allocated support costs	51,770	9,044	60,814	29,626
	<u>155,560</u>	<u>100,880</u>	<u>256,440</u>	<u>183,118</u>

Costs of trading activities

b)

	Unrestricted funds		Total 2020 £	Total 2019 £
Note	General £			
Costs of goods sold	2,756		2,756	5,438
(Loss)/gain on disposal of fixed assets	1,139		1,139	(139)
	<u>3,895</u>		<u>3,895</u>	<u>5,299</u>

**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland**

Notes to the Financial Statements for the Year Ended 30 April 2020

6 Expenditure on charitable activities

		Unrestricted funds			
	Note	General £	Restricted funds £	Total 2020 £	Total 2019 £
McMillan Cancer Joint Project		-	-	-	17,730
Service Delivery		36,245	-	36,245	78,557
Staff costs		135,078	90,051	225,129	190,257
Allocated support costs		79,251	60,638	139,889	103,766
Governance costs	8	9,490	3,221	12,711	6,281
		<u>260,064</u>	<u>153,910</u>	<u>413,974</u>	<u>396,591</u>

£260,064 (2019 - £296,694) of the above expenditure was attributable to unrestricted funds and £153,910 (2019 - £99,897) to restricted funds.

7 Other expenditure

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Legal and professional fees	4,789	-	4,789	10,398
Depreciation, amortisation and other similar costs	-	6,504	6,504	6,504
Other resources expended	9,436	6,191	15,627	33,154
	<u>14,225</u>	<u>12,695</u>	<u>26,920</u>	<u>50,056</u>

**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland**

Notes to the Financial Statements for the Year Ended 30 April 2020

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds		Total 2020 £	Total 2019 £
	General £	Restricted £		
Audit fees				
Audit of the financial statements	2,100	-	2,100	-
Independent examiner fees				
Independent Examiner's remuneration	-	-	-	1,380
Allocated support costs	7,390	3,221	10,611	4,901
	<u>9,490</u>	<u>3,221</u>	<u>12,711</u>	<u>6,281</u>

9 Net outgoing resources

Net outgoing resources for the year include:

	2020 £	2019 £
Audit fees	2,460	-
Fees paid to the auditor for non audit services	300	-
Profit on disposal of tangible fixed assets	-	(139)
Depreciation of fixed assets	<u>8,005</u>	<u>7,979</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.

**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland**

Notes to the Financial Statements for the Year Ended 30 April 2020

11 Staff costs

The aggregate payroll costs were as follows:

	2020	2019
	£	£
Staff costs during the year were:		
Wages and salaries	436,544	338,709
Pension costs	7,999	4,137
Other staff costs	3,740	1,836
	448,283	344,682

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:

	2020	2019
	No	No
Employees	18	16

Contributions to the employee pension schemes for the year totalled £7,999 (2019 - £4,137).

During the year, the charity made no redundancy and/or termination payments (2019 - £11,846).

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 £51,316 (2019 - £54,193).

12 Independent examiner's remuneration

	2019
	£
Examination of the financial statements	1,380

13 Auditors' remuneration

	2020
	£
Audit of the financial statements	2,460

**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland**

Notes to the Financial Statements for the Year Ended 30 April 2020

14 Taxation

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

15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 May 2019	325,320	44,805	370,125
Additions	-	4,863	4,863
Disposals	-	(23,502)	(23,502)
At 30 April 2020	325,320	26,166	351,486
Depreciation			
At 1 May 2019	45,536	36,361	81,897
Charge for the year	6,504	1,501	8,005
Eliminated on disposals	-	(22,363)	(22,363)
At 30 April 2020	52,040	15,499	67,539
Net book value			
At 30 April 2020	273,280	10,667	283,947
At 30 April 2019	279,784	8,444	288,228

16 Debtors

	2020 £	2019 £
Prepayments	2,205	2,101
Other debtors	14,965	784
	17,170	2,885

**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland**

Notes to the Financial Statements for the Year Ended 30 April 2020

17 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	12,165	36
Other taxation and social security	23,930	9,472
Other creditors	2,531	2,541
Accruals	9,090	38,498
	47,716	50,547

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 £7,999 (2019 - £4,137).

19 Funds

	Balance at 1 May 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 April 2020 £
Unrestricted funds					
General	147,895	477,409	(409,222)	73,776	289,858
Designated	118,298	-	(24,522)	(73,776)	20,000
Total unrestricted funds	266,193	477,409	(433,744)	-	309,858
Restricted funds	241,430	137,376	(267,485)	-	111,321
Total funds	507,623	614,785	(701,229)	-	421,179

	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	380,972	409,432	(524,211)	-	266,193
Restricted funds	275,137	77,146	(110,853)	-	241,430
Total funds	656,109	486,578	(635,064)	-	507,623

The designated fund is a Property Conservation Fund, which was set up to ensure that our building at the Calman Centre remains fit for purpose for many years to come. During the year ended 30 April 2020, expenditure of £24,522 was incurred from this Fund and £73,776 was transferred to the General Fund in order to support the charity's activities during the coronavirus pandemic, leaving a year-end balance of £20,000.

**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland**

Notes to the Financial Statements for the Year Ended 30 April 2020

20 Analysis of net assets between funds

	Unrestricted funds	General	Restricted funds	Total funds 2020
	£		£	£
Tangible fixed assets	283,947		-	283,947
Current assets	73,627		111,321	184,948
Current liabilities	(47,716)		-	(47,716)
Total net assets	309,858		111,321	421,179

	Unrestricted funds	General	Restricted funds	Total funds 2019
	£		£	£
Tangible fixed assets	288,228		-	288,228
Current assets	28,512		241,430	269,942
Current liabilities	(50,547)		-	(50,547)
Total net assets	266,193		241,430	507,623

21 Analysis of net funds

	At 1 May 2019 £	Cash flow £	At 30 April 2020 £
Cash at bank and in hand	267,057	(99,279)	167,778
Net funds	267,057	(99,279)	167,778

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

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.

