

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 2021**



**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 16
Statement of Financial Activities	17 to 18
Balance Sheet	19
Statement of Cash Flows	20
Notes to the Financial Statements	21 to 32

**Cancer Support Scotland (TAK TENT)**

**known as Cancer Support Scotland**

**Reference and Administrative Details**

**Chair**

Jack Ogston

**Company Secretary**

Robert Murray

**Trustees**

Suzanne George

Christine Hamilton

Jane Law

Craig McDermid

Jack Ogston

Katie Tweedie

George Walker

Margaret Wright

Fiona Drury

**Patrons**

Professor Sir Kenneth Calman

The Lord Provost of Glasgow

**Chief Executive Officer**

Robert Murray

**Ambassadors**

Laura Boyd

Susan Calman

Emma Cameron

Judith Ralston

**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 2021**

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 30 April 2021, in compliance with s414C of the Companies Act 2006.

Cancer Support Scotland has stepped up during this difficult year to ensure those affected by cancer are supported. This has been on the back of a challenging financial climate across the entire country and difficult working practices. During the year we adapted our wellbeing services in order to meet the difficulties surrounding covid-19. This saw the introduction of a digital counselling service, a befriending 'Here for You' service, online self-help resources, webinars and online support stress management workshops.

Throughout the year we continued to work towards our 'Here for Your Wellbeing' strategy:

- 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.

2020 / 2021 was a challenging year for the charity and difficult decisions were needed regarding our finances and structure. Given all the pressures on the team, Trustees are pleased with the progress the charity is making towards achieving its strategic objectives and attracting new income. 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 ensuring that we support one another as well as our valued staff. We sadly said goodbye to long standing members Gary Sutherland and Dr Brendan McCann. Trustees are grateful for the dedication both have given to supporting those affected by cancer.

During the year Cancer Support Scotland reached an out of court settlement regarding the impact of dry rot which has been affecting the Calman Centre (Registered Office) since its restoration. For the stability of the charity Trustees are pleased to have reached this position and work is now underway to rectify the issues which should be finalised by the end of 2021. This has meant the building has been closed since December 2020.

#### **Financial review**

Like most third sector organisations 2020/21 was a significantly challenging year in relation to income generation principally as a result of covid-19. A surplus of £134,063 was generated for the year however this included receipt of £236,891 from the out of court settlement. Had it not been from this settlement, expenditure would have exceeded income by £102,828.

To protect charity finances, Trustees took the decision to furlough several of our staff and then restructure the organisation. Sadly, we saw 50% of our team made redundant. This was an exceedingly difficult decision but proved to be the right course for the sustainability of the charity.

Our income for the year end 30 April 2021 totaled £745,306. However, after removing the out of court settlement of £236,891 a net sum of £508,415 was generated (2019/20 total £614,785).

We are grateful to Walk the Walk for their £20,000 donation to enable us to deliver three months' worth of vital wellbeing support.

Our costs for the year end 30 April 2021 totaled £611,243, a decrease of 13% on the previous year. This again highlights the positive steps staff have taken to control costs.

**Cancer Support Scotland (TAK TENT)**

**known as Cancer Support Scotland**

**Strategic Report for the Year Ended 30 April 2021**

**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 2021 Cash Reserves stood at £334,118 of which £191,000 is solely allocated to the building repair works. This leaves a balance of £143,118 available for free reserves which is just short of our goal of covering three months operating costs of £152,810.

The strategic report was approved by the trustees of the charity on 11 October 2021 and signed on its behalf by:



.....  
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 2021.

#### **Trustees**

Suzanne George, (Chair – Fundraising Sub-Committee) \*\*\*

Christine Hamilton \*

Jane Law \*\*

Dr Brendan McCann (resigned 20 April 2021) \*\*

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

Donald McKinnon (resigned 30 September 2021)

Jack Ogston, (Chair) \*

Gary Sutherland, (resigned 20 April 2021) \*\*\*

George Walker, Treasurer (Chair Finance & Risk Sub-Committee) \*

Katie Tweedie \*\*

Margaret Wright (appointed 23 June 2021)

Fiona Drury (appointed 21 September 2021)

#### **Members of Board Sub-Committees:**

\* Finance & Risk Sub-Committee

\*\* Services Sub-Committee

\*\*\* Fundraising Sub-Committee

#### **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
- 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



## **Cancer Support Scotland (TAK TENT)**

**known as Cancer Support Scotland**

### **Trustees' Report**

#### **Objectives and Activities (cont'd)**

##### **Wellbeing Services:**

Cancer is the leading cause of death in Scotland. More than 16,000 people die of cancer every year. 1 in 2 of us will be diagnosed with cancer within our lifetime. 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 significant 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. At the end of the 2020/21 financial year our waiting time was 2 weeks despite a rise in demand for services.

We are proud of the work done for our 'Here for You' service. This service provides befriending and wellbeing support, our initial target was supporting 800 calls. By the end of the financial year, we achieved 2,242 calls. These calls have helped to reduce loneliness, isolation, fear, and suffering.

During 2020/ 21 we delivered:

- 2,378 Counselling appointments
- 2,242 Here for You (befriending calls)
- 294 Stress management sessions
- 53 Digital self-help wellbeing resources produced
- 4 Wellbeing sessions reaching over 45,000 people

Our Complementary Therapy & Podiatry services remain closed due to restrictions caused by covid-19 and securing sustainable funding.

##### **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%.

## **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."

We know it has been a challenging year for everyone. We have introduced counselling for all staff regardless of their role. The wellbeing of our team is especially important to us and this tool of support is just one of several measures we have taken. We have offered flexible working arrangements so that staff are able to prioritise what is important to them at key points throughout the year.

Despite the isolation of the past year, we have tried to provide unique opportunities to our remarkable volunteers. Whether that is supporting with data entry, counselling, fundraising, statistical analysis, funding application support, communications, gardening or being a 'Here for You' volunteer. Being a volunteer for Cancer Support Scotland provides amazing opportunities and benefits not only to the volunteers themselves but to the wider community as well. During the year 2020/21 we welcomed 10 new volunteers (we now have a total of 75 volunteers).

#### **Fundraising & Communications**

During this financial year we have continued with the approach of trying to be brave and bold in testing new fundraising campaigns. We have seen some exciting results from our second Christmas appeal and the introduction of online gin tasting nights. We know how being outdoors is so important to wellbeing therefore we were pleased to launch our Step into Spring which saw over 30 participants take part.

We are an independent Scottish charity relying on donations from individuals, corporate supporters and grant-making bodies to deliver our vital work. We recognise the importance of securing income from a variety of sources to be able to ensure long-term sustainability. We set ourselves the goal of having a 3:1 fundraising income versus cost. We are delighted that we ended the 2020/21 year with the 3:1 income to spend ratio.

We set ourselves the challenge of ensuring every donation receives a personalised thank you within 24hrs of Cancer Support Scotland receiving the donation. We have met this commitment and will continue through our new systems to meet this.

	<u>2020/21</u>	<u>2019/20</u>	<u>2018/19</u>	<u>2017/18</u>
Donations from companies & trusts	46%	33%	38%	24%
Donations from individuals	39%	20%	26%	19%
Legacies	10%	22%	16%	43%
Gift aid reclaimed	0.6%	1%	2%	1%
Grants from other charities	0.6%	18%	5%	2%
Donated services and facilities	4%	6%	13%	11%

**Cancer Support Scotland (TAK TENT)**

**known as Cancer Support Scotland**

**Trustees' Report**

We have been working on multi-year funding for various projects mainly our counselling and stress management with more news to follow in the next financial year. In line with our strategy launched in 2020, we continue to attempt to source funding for a children and family support counsellor. This service is needed across Scotland, and we will continue to strive to deliver this unmet need for siblings and children of those affected by cancer.

We set a target of growing our social media across various channels and achieved:

	<u>Target</u>	<u>% Change</u>	<u>2020/21</u>	<u>2019/20</u>	<u>2018/19</u>
<b>Instagram</b>	15%	27%	671 followers	528 followers	369 followers
<b>Twitter</b>	10%	3%	2,744 followers	2,663 followers	2,394 followers
<b>Facebook</b>	10%	29%	5,309 supporters	4,107 supporters	3,656 supporters
<b>LinkedIn</b>	15%	66%	509 supporters	307 supporters	259 supporters

We are exceptionally grateful for all the support received in 2020/21 from our donors, followers and supporters.

**External Engagement**

We said during 2020/21 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.

We have continued to play an active role in the Scottish Cancer Coalition. Through our involvement in these groups Cancer Support Scotland can provide a strong voice for increasing support for organisations who are delivering wellbeing support to those affected by cancer and their families.

We have had several national TV and radio appearances promoting the work of Cancer Support Scotland and highlighting the need to invest in counselling services for those affected by cancer.

## Cancer Support Scotland (TAK TENT)

### known as Cancer Support Scotland

#### Not There Yet

Last year we made some commitments and unfortunately due to circumstances we have not been able to achieve one of these. Whilst this commitment was made with good intentions and the reasons for not delivering is appropriate, we want to be upfront.

We said we would deliver 2,500 counselling appointments. Whilst last year Q1 & Q2 delivered over 35% more appointments than the previous year we fell short of our overall target for the year. We regret that we were unable to achieve our targets it is our aim to support as many people affected by cancer as possible. The truth is without the vital funds to invest in counsellors we are restricted in the number of appointments we can deliver. We will do better in our campaigning and fundraising.

#### Looking to the future

2021/22 will be focused on working through our new strategy 'Here for Your Wellbeing' and reevaluating this through the lens 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 2021/22 we will be working to achieve the following:

<b>Fundraising &amp; Communication KPI's</b>	
Fundraising income versus cost (3:1)	To generate £500,000 of funds*
To ensure every donation receives a personalised thank you within 24hrs of CSS receiving the donation.	To develop 5 new stories, blogs or vlogs from those affected by cancer
Increase our social media / newsletters by 10% across all channels.	To achieve 4 national and regional media hits
<b>Wellbeing Service KPI's</b>	
To offer 2,200 counselling appointments	Counselling waiting times to be within 14 working days
To develop 8 high quality self-help guides through our website.	To offer over 1,000 'Here for You' contacts throughout the year.
To support 150 people through stress management	

## 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 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	Extensive modelling carried out for financial year 2021/22. Securing multi-year funding for Stress Management Project and trying to secure this approach with other projects. Focusing on specific areas of work during 2021/22. Monitored weekly. Only essential expenditure which is funded.
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. Employing competent contractors to carry out the work

**Cancer Support Scotland (TAK TENT)**

**known as Cancer Support Scotland**

**Trustees' Report**

**Principal risk and uncertainties (cont'd)**

<b>Risk</b>	<b>Controlling Measure</b>
Regulatory & Compliance: Failure to comply with legal requirements in respect of information and data	Secured a CRM (Customer Relationship Management) database to collate and manage all service data. Moving all paper files to digital.
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- looking at new Individual Giving fundraising Officer. Enhance scrutiny of the budget by Trustees. Monthly monitoring of budgets.

**General: Responding to Covid-19**

We continued 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 are proud of the relentless efforts of the staff and volunteers 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.

We continue to see the impact of covid-19 on those affected by cancer. We are Never More Needed and will continue to do everything we can to ensure we are delivering high quality services.

The annual report was approved by the trustees of the charity on 11 October 2021 and signed on its behalf by:



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 11 October 2021 and signed on its behalf by:



.....  
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 2021, 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 2021 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the Charity, and determined that the most significant are those that relate to the form and content of the financial statements such as the accounting policies and the UK Companies Act 2006.

We assessed how the Charity is complying with these frameworks by observing the oversight of those charged with governance, the culture of honesty and ethical behaviours and a strong emphasis placed on fraud prevention, which may reduce opportunities for fraud to take place, and fraud deterrence, which could persuade individuals not to commit fraud because of the likelihood of detection and punishment.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur, by making an assessment of the key fraud risks to the Charity, and the manner in which such risks may occur in practice, based on our previous knowledge of the Charity, as well as an assessment of the current business environment.

Based on this understanding, we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered higher, we performed audit procedures to address each identified fraud risk, including management override of controls. These procedures included testing manual journals and were designed to provide reasonable assurance that the financial statements were free from fraud or error. We evaluated the design and operational effectiveness of controls put in place to address the risks identified, or that otherwise prevent, deter and detect fraud.

In addition, our audit procedures included enquiring of management concerning actual and potential litigation and claims, and performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud. We addressed the fraud risk in relation to revenue recognition by testing completeness and cut off of income.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards.

**Cancer Support Scotland (TAK TENT)**

**known as Cancer Support Scotland**

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

As with any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance, and cannot be expected to detect non-compliance with all laws and regulations.

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](http://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.



Alex Webb BAcc FCCA (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: 11 October 2021

**Cancer Support Scotland (TAK TENT)**

known as Cancer Support Scotland

**Statement of Financial Activities for the Year Ended 30 April 2021  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	306,377	125,114	431,491
Investment income	4	12	-	12
Other income	5	313,803	-	313,803
<b>Total income</b>		<b>620,192</b>	<b>125,114</b>	<b>745,306</b>
<b>Expenditure on:</b>				
Raising funds	6	139,588	78,997	218,585
Charitable activities	7	219,805	144,453	364,258
Other expenditure	8	15,415	12,985	28,400
<b>Total expenditure</b>		<b>374,808</b>	<b>236,435</b>	<b>611,243</b>
<b>Net income/(expenditure)</b>		<b>245,384</b>	<b>(111,321)</b>	<b>134,063</b>
<b>Net movement in funds</b>		<b>245,384</b>	<b>(111,321)</b>	<b>134,063</b>
<b>Reconciliation of funds</b>				
Total funds brought forward		309,858	111,321	421,179
Total funds carried forward	19	555,242	-	555,242
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	477,342	137,376	614,718
Investment income	4	67	-	67
<b>Total income</b>		<b>477,409</b>	<b>137,376</b>	<b>614,785</b>
<b>Expenditure on:</b>				
Raising funds	6	159,455	100,880	260,335
Charitable activities	7	260,064	153,910	413,974
Other expenditure	8	14,225	12,695	26,920
<b>Total expenditure</b>		<b>433,744</b>	<b>267,485</b>	<b>701,229</b>
<b>Net income/(expenditure)</b>		<b>43,665</b>	<b>(130,109)</b>	<b>(86,444)</b>
<b>Net movement in funds</b>		<b>43,665</b>	<b>(130,109)</b>	<b>(86,444)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward		266,193	241,430	507,623
Total funds carried forward	19	309,858	111,321	421,179

**Cancer Support Scotland (TAK TENT)**

**known as Cancer Support Scotland**

**Statement of Financial Activities for the Year Ended 30 April 2021  
(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 2020 is shown in note 19.

**Cancer Support Scotland (TAK TENT)**

**known as Cancer Support Scotland**

**(Registration number: SC153568)  
Balance Sheet as at 30 April 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	15	287,319	283,947
<b>Current assets</b>			
Debtors	16	74	17,170
Cash at bank and in hand		334,118	167,778
		<u>334,192</u>	<u>184,948</u>
<b>Creditors: Amounts falling due within one year</b>	17	<u>(66,269)</u>	<u>(47,716)</u>
<b>Net current assets</b>		<u>267,923</u>	<u>137,232</u>
<b>Net assets</b>		<u>555,242</u>	<u>421,179</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		-	111,321
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>555,242</u>	<u>309,858</u>
<b>Total funds</b>	19	<u>555,242</u>	<u>421,179</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 17 to 32 were approved by the trustees, and authorised for issue on 11 October 2021 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 2021**

	Note	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Net cash (expenditure)/income		134,063	(86,444)
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	15	9,058	8,005
Investment income	4	(12)	(67)
(Loss)/Profit on disposal of tangible fixed assets		-	1,139
		<u>143,109</u>	<u>(77,367)</u>
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	16	17,096	(14,285)
(Decrease)/increase in creditors	17	18,553	(2,831)
		<u>178,758</u>	<u>(94,483)</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	4	12	67
Purchase of tangible fixed assets	15	(12,430)	(4,863)
Sale of tangible fixed assets		-	-
		<u>(12,418)</u>	<u>(4,796)</u>
Net cash flows from investing activities		<u>(12,418)</u>	<u>(4,796)</u>
Net (decrease)/increase in cash and cash equivalents		166,340	(99,279)
Cash and cash equivalents at 1 May		<u>167,778</u>	<u>267,057</u>
Cash and cash equivalents at 30 April		<u>334,118</u>	<u>167,778</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 2021**

#### **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 2021**

#### **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 2021**

**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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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 2021**

**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 2021

#### 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 2021 £	Total 2020 £
	General £	Restricted funds £		
Donations and legacies:				
Donations from companies, trusts and similar proceeds	90,500	100,114	190,614	205,379
Donations from individuals	156,690	-	156,690	121,776
Legacies	41,997	-	41,997	137,484
Gift aid reclaimed	2,365	-	2,365	4,158
Grants, including capital grants:				
Grants from other charities	-	25,000	25,000	109,676
Donated services and facilities	14,825	-	14,825	36,245
	<u>306,377</u>	<u>125,114</u>	<u>431,491</u>	<u>614,718</u>

**Cancer Support Scotland (TAK TENT)**

known as Cancer Support Scotland

**Notes to the Financial Statements for the Year Ended 30 April 2021**

**4 Investment income**

	<b>Unrestricted funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>General £</b>	<b>£</b>	<b>£</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	12	12	67

**5 Other income**

	<b>Unrestricted funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>General £</b>	<b>£</b>	<b>£</b>
Insurance claim	236,891	236,891	-
Government grants	76,912	76,912	-
	<u>313,803</u>	<u>313,803</u>	<u>-</u>

**6 Expenditure on raising funds**

**a) Costs of generating donations and legacies**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
<b>Note</b>	<b>General £</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations Trusts and Legacies	-	7,024	7,024	22,642
Staff Costs	90,302	64,630	154,932	172,984
Allocated support costs	48,852	7,343	56,195	60,814
	<u>139,154</u>	<u>78,997</u>	<u>218,151</u>	<u>256,440</u>

**b) Costs of trading activities**

	<b>Unrestricted funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
<b>Note</b>	<b>General £</b>	<b>£</b>	<b>£</b>
Costs of goods sold	434	434	2,756
(Loss)/gain on disposal of fixed assets	-	-	1,139
	<u>434</u>	<u>434</u>	<u>3,895</u>

**Cancer Support Scotland (TAK TENT)**

known as Cancer Support Scotland

**Notes to the Financial Statements for the Year Ended 30 April 2021**

**7 Expenditure on charitable activities**

		<b>Unrestricted funds</b>		<b>Total 2021</b>	<b>Total 2020</b>
	<b>Note</b>	<b>General £</b>	<b>Restricted funds £</b>	<b>£</b>	<b>£</b>
Service Delivery		14,825	-	14,825	36,245
Staff costs		131,055	94,073	225,128	225,129
Allocated support costs		65,089	44,601	109,690	139,889
Governance costs	9	8,836	5,779	14,615	12,711
		<u>219,805</u>	<u>144,453</u>	<u>364,258</u>	<u>413,974</u>

£219,805 (2020 - £260,064) of the above expenditure was attributable to unrestricted funds and £144,453 (2020 - £153,910) to restricted funds.

**8 Other expenditure**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Legal and professional fees	92	-	92	4,789
Depreciation, amortisation and other similar costs	-	6,504	6,504	6,504
Other resources expended	15,323	6,481	21,804	15,627
	<u>15,415</u>	<u>12,985</u>	<u>28,400</u>	<u>26,920</u>

**Cancer Support Scotland (TAK TENT)**

**known as Cancer Support Scotland**

**Notes to the Financial Statements for the Year Ended 30 April 2021**

**9 Analysis of governance and support costs**

**Governance costs**

	<b>Unrestricted funds</b>		<b>Total 2021</b>	<b>Total 2020</b>
	<b>General</b>	<b>Restricted</b>		
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Audit of the financial statements	3,420	-	3,420	2,100
Allocated support costs	5,416	5,779	11,195	10,611
	<u>8,836</u>	<u>5,779</u>	<u>14,615</u>	<u>12,711</u>

**10 Net outgoing resources**

Net outgoing resources for the year include:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Audit fees	2,160	2,460
Fees paid to the auditor for non audit services	600	300
Depreciation of fixed assets	<u>9,058</u>	<u>8,005</u>

**11 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 2021**

**12 Staff costs**

The aggregate payroll costs were as follows:

	2021 £	2020 £
<b>Staff costs during the year were:</b>		
Wages and salaries	419,245	436,544
Pension costs	7,246	7,999
Other staff costs	1,596	3,740
	<u>428,087</u>	<u>448,283</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:

	2021 No	2020 No
Employees	<u>19</u>	<u>18</u>

Contributions to the employee pension schemes for the year totalled £7,246 (2020 - £7,999).

During the year, the charity made redundancy and/or termination payments of £12,637 (2020 - £nil).

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 £51,313 (2020 - £51,316).

**13 Auditors' remuneration**

	2021 £	2020 £
Examination of the financial statements	<u>2,160</u>	<u>2,460</u>



**Cancer Support Scotland (TAK TENT)**

**known as Cancer Support Scotland**

**Notes to the Financial Statements for the Year Ended 30 April 2021**

**14 Taxation**

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

**15 Tangible fixed assets**

	<b>Land and buildings £</b>	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 May 2020	325,320	26,166	351,486
Additions	-	12,430	12,430
Disposals	-	-	-
At 30 April 2021	<u>325,320</u>	<u>38,596</u>	<u>363,916</u>
<b>Depreciation</b>			
At 1 May 2020	52,040	15,499	67,539
Charge for the year	6,504	2,554	9,058
Eliminated on disposals	-	-	-
At 30 April 2021	<u>58,544</u>	<u>18,053</u>	<u>76,597</u>
<b>Net book value</b>			
At 30 April 2021	<u>266,776</u>	<u>20,543</u>	<u>287,319</u>
At 30 April 2020	<u>273,280</u>	<u>10,667</u>	<u>283,947</u>

**16 Debtors**

	<b>2021 £</b>	<b>2020 £</b>
Prepayments	-	2,205
Other debtors	74	14,965
	<u>74</u>	<u>17,170</u>

**Cancer Support Scotland (TAK TENT)**

known as Cancer Support Scotland

**Notes to the Financial Statements for the Year Ended 30 April 2021**

**17 Creditors: amounts falling due within one year**

	2021 £	2020 £
Trade creditors	4,961	12,165
Other taxation and social security	5,109	23,930
Other creditors	2,246	2,531
Accruals	53,953	9,090
	<u>66,269</u>	<u>47,716</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 £7,246 (2020 - £7,999).

**19 Funds**

	Balance at 1 May 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 April 2021 £
<b>Unrestricted funds</b>					
General	289,858	383,301	(309,896)	-	363,263
Designated	20,000	236,891	(64,912)	-	191,979
<b>Total unrestricted funds</b>	<u>309,858</u>	<u>620,192</u>	<u>(374,808)</u>	<u>-</u>	<u>555,242</u>
<b>Restricted funds</b>	111,321	125,114	(236,435)	-	-
<b>Total funds</b>	<u>421,179</u>	<u>745,306</u>	<u>(611,243)</u>	<u>-</u>	<u>555,242</u>

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

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 2021, expenditure of £64,912 was incurred from this Fund, leaving a year-end balance of £191,979.

**Cancer Support Scotland (TAK TENT)**

known as Cancer Support Scotland

**Notes to the Financial Statements for the Year Ended 30 April 2021**

**20 Analysis of net assets between funds**

	Unrestricted funds	General	Restricted funds	Total funds
	£	£	£	2021
	£	£	£	£
Tangible fixed assets	287,319		-	287,319
Current assets	334,192		-	334,192
Current liabilities	(66,269)		-	(66,269)
<b>Total net assets</b>	<b>555,242</b>		<b>-</b>	<b>555,242</b>

	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)
<b>Total net assets</b>	<b>309,858</b>		<b>111,321</b>	<b>421,179</b>

**21 Analysis of net funds**

	At 1 May 2020	Cash flow	At 30 April 2021
	£	£	£
Cash at bank and in hand	167,778	166,340	334,118
<b>Net funds</b>	<b>167,778</b>	<b>166,340</b>	<b>334,118</b>

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





