

Company registration number: SC153568

Charity registration number: SC012867

Cancer Support Scotland (TAK TENT)

known as

Cancer Support Scotland

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 April 2018

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Contents

Reference and Administrative Details	1
Strategic Report	2
Trustees' Report	3 to 8
Statement of Trustees' Responsibilities	9
Independent Auditors' Report	10 to 13
Statement of Financial Activities	14 to 15
Balance Sheet	16
Statement of Cash Flows	17
Notes to the Financial Statements	18 to 29

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Reference and Administrative Details

Trustees

Mr Stuart Norman MacDonald (Resigned 4 September 2017)

Mr Paul Thomson

Mr Craig Mackie

Ms Agnes Mackay (Resignation 15 February 2018)

Mr Gary Sutherland

Ms Lydia Jack (Resigned 4 September 2017)

Mr Craig McDermid

Mr Jack Ogston

Mr Donald McKinnon (appointed 4 September 2017)

Mr Andrew Robertson (appointed 4 September 2017 and Resigned 2 July 2018)

Ms Kylie Forrest (appointed 30 September 2017)

Principal Office

Calman Cancer Support Centre
75 Shelley Road
Glasgow
G12 0ZE

The charity is incorporated in Scotland.

Company Registration Number

SC153568

Charity Registration Number

SC012867

Auditor

Cook & Co Limited
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 2018

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 30 April 2018, in compliance with s414C of the Companies Act 2006.

Financial review

Our accounts show a surplus of £251,594 for the year. Income of £932,045 represents an increase of 50% on the previous year.

However a legacy of £400k was received during the year & whilst it is normal to receive some income each year from a source not anticipated in the budget, the amount in question is obviously substantial.

Costs totalled £680,451, an increase of 13% on previous year.

The budget for 2018/19 brings out a surplus of £13k. The current uncertain economic climate means that achievement of budget will be a challenge therefore we remain reliant on the support of all our Stakeholders to supplement the efforts of our Fundraising Team.

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 at 30 April 2018 Cash Reserves stood at £353,970.

Our building at the Calman Centre is of course vital for the Charity in that it gives patients & families the opportunity to meet with our staff in a tranquil & supportive environment. Against this background the decision was made to transfer £160,000 of our Cash Reserves to a Designated Property Conservation Fund to ensure that the Centre remains fit for purpose for many years to come. This leaves £193,970 of operational cash reserves against three months operating costs of circa £143k.

The strategic report was approved by the trustees of the charity on 10 October 2018 and signed on its behalf by:

.....
Mr Craig Mackie
Trustee

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 and auditors' report of the charitable company for the year ended 30 April 2018.

Objectives and Activities

Cancer Support Scotland aims to provide emotional and practical support on a one-to-one basis and through community based groups to anyone affected by cancer including family and carers. We also aim to expand and improve our services both locally and throughout Scotland so more people affected by cancer will have the opportunity to engage with us and find the support they so desperately need as quickly as possible. The 'Improving the Cancer Journey' partnership between Macmillan and Glasgow Life means every cancer patient leaving the West of Scotland Beatson Oncology Centre is offered a needs assessment identifying their ongoing practical and emotional needs.

These free services offer 30-50% of what the patient may require when leaving the Oncology Centre. Increases in diagnosis, higher public awareness of the Cancer Support Scotland, referrals from local neighbouring organisations and NHS professionals have resulted in the highest ever demand for our services. The last few years have told us that our increased awareness with the public and throughout the NHS as well as the ongoing percentage increase in cancer diagnosis in Scotland means the demand on our services is only going to increase. We regularly review our aims and objectives to ensure that we are able to provide the best possible service to those that need it.

Our three strategic objectives plus our progress are as follows:

Aim 1: Increase the practical and emotional support available to those living with cancer and reduce waiting times.

Progress: We have been able to lower our waiting times to a more manageable time period, however the ongoing challenges presented by our services being delivered by volunteers is something that we are reviewing.

Aim 2: Increase our ability and opportunities to influence legislation and policy to improve the lives of people affected by cancer by 2019.

Progress: We are founder members and an active voice of the Scottish Cancer Coalition and influential members of the West of Scotland Cancer Action Network and the Beatson Charity Forum. These groups give a stronger voice to the work we do to help people affected by cancer. We have also supported the Cancer Action Plan. The plan spells out ways to improve the prevention and detection of cancers and to ensure cancer patients receive the highest quality diagnosis, referral, treatment and support. The leaflet that was produced collaboratively by all cancer charities on the Gartnavel Campus is an excellent way-finder for those who need support and finding out who can help depending on where they are in their cancer journey.

Aim 3: Increase Cancer Support Scotland's sustainability so the charity holds cash reserves which cover three months operating costs

Progress: The balance between investment in staff and services and keeping the reserves at the right level is always challenging. The legacy that we received during the year has given us the privilege of being able to do both.

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Trustees' Report

Objectives

- Reduce waiting lists and improve awareness of our services to allow more people to access our support.
- Provide as much practical information and specialist support to people directly and indirectly affected by cancer.
- Constantly develop the skills of our staff and volunteers to be able to deliver the best possible care and support.
- Monitor spending in all areas to use our resources to maximum effect.
- Create more awareness of the charity and develop new fundraising income streams.
- Grow our fundraising income and performance year on year. We have to grow to deliver more services.
- Influence legislation, cancer agendas and practices to improve the lives of people affected by cancer.
- Tell it how it is in our internal and external communications.
- Embrace and utilise our dedicated volunteers in everything we do.
- If we are unable to help someone we will direct them to organisations which can.

Leadership Change

In March 2018 Colin Graham moved on from the charity to seek fresh challenges. He joined Cancer Support Scotland at a difficult time as we were moving into our centre in Gartnavel. He took the charity on a great journey and left it in a strong financial position for someone else to take over. We thank Colin for his many years of dedicated service.

In the interests of stability and consistency, our Service Manager Madaline Alexander stepped up as Interim CEO and has done a great job keeping the team focussed and the charity moving forward. A review of the charity was undertaken to consider the structure of the organisation and we took advice from several sources around the recruitment of the next CEO of Cancer Support Scotland. This process has been undertaken with the help of a recruitment agency.

Future Plans

We are undertaking a full review of our services to ensure that we adapt to demands and we regularly review our business plan and strategic plan at our quarterly board meetings and governance meetings. We want Cancer Support Scotland to have a long and successful future and be a sustainable charity, and the board are looking forward to the new fresh approach that the next CEO will bring.

The Board of Trustees are constantly looking to attract a mix of skills to support the charity's needs and governance requirements. We are adding new trustees to the board using an organic process, as well as undertaking a formal recruitment process to find suitable office bearers, all to ensure Cancer Support Scotland is being well led in the future.

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Trustees' Report

Charitable Activities

Every day in Scotland there are over eighty six people diagnosed with cancer; that's over 600 per week, over 2,500 per month and over 30,000 per year. Our services need to be accessible to help those diagnosed, as well as to help those close family members and carers whose lives are equally turned upside down. We understand the impact cancer has on their lives and each person has unique requirements. That is why we offer free, individually tailored treatments by our specially trained and experienced therapists at our Centre in the heart of the Gartnavel Campus in Glasgow and from our Outreach Centres throughout the Central Belt.

The demand for Cancer Support Scotland's services rises each year. Over the past 12 months, the number of people using our service has increased from 1600 to approximately 1900. This is an increase of 20% in the last 12 months and we expect this number to increase significantly this year, next year and beyond. Our projections demonstrate that the number of people wanting to access our unique one-to-one services will continue to increase as people are diagnosed earlier and live longer as a result.

Our team of 41 volunteer counsellors, 15 complementary therapists, one podiatrist and 17 volunteer receptionist/meeters and greeters, help us provide counselling, complementary therapies, stress management, podiatry, hand and nail services, information and support to help people through one of the most difficult times they may ever experience. The qualified, trained and dedicated volunteers play a vital role in the organisation providing our services. Volunteers are critical to our service delivery. They freely donated over 12,000 hours of their time this year. This is an incredible figure, and one that is significantly shy of the true total.

Our partnership with Macmillan Cancer Support, Glasgow Life and Living Well @ Renfrewshire Libraries has enabled us to grow our counselling and our complementary therapy services throughout the central belt. Our service can now be accessed in Parkhead, Royston, Dennistoun, Glasgow city centre, Glasgow west end, Partick, Castlemilk, Govan, Drumchapel, Johnstone, Bathgate, Strathbrock, Carmondean, Craigmillar, Rothesay and Campbeltown.

Our booking system has provided us with a great system that gives us up-to-the-moment statistics about our service users and provides the ability to review and adapt our services based on the cancer types and needs of those coming to our centres. This system has also helped us keep in touch with our service users regarding their appointments and also enabled us to fill last minute cancellations more effectively than before.

**ISD (Information Services Division) Scotland Publication*

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Trustees' Report

Fundraising Activities

Cancer Support Scotland could not survive without the generous support of our donors. We have an active and dedicated fundraising team who work hard to ensure our various fundraising streams operate efficiently and strongly. We can't rest on our laurels and the fundraising team will continue to implement a sustainable fundraising plan to ensure the future security and success of the charity.

We still receive no government financial support, NHS funding or lottery grants so every pound we raise is thanks to the generosity of the public. We are exceptionally grateful to all the donors and funders who supported us during this financial period and hope they will continue to support us.

Our media activity, online and in traditional form, has once again increased for the fourth year running thanks to sustained work to ensure our branding is being seen and heard. We will continue to develop our communications strategies until we no longer hear the phrase 'I wish I had known about you earlier'.

We enjoy magnificent support from Trusts and Foundations with 24% of our income stemming from the generous support of Trusts. We receive major grants to fund services, multi-year projects and growth, and a wide variety of small to medium grants that provide vital support across all our services and for our organisation. We have productive relationships with our Trusts and many are long-term partners.

Businesses in the communities we serve are not only generous donors, they also support us with sponsorships, matched-funding, staff volunteering, gifts-in-kind and awareness-raising and we value their partnerships. We are fortunate that our community supporters are engaged with our mission. Community groups and local individuals are a vital part of our fundraising efforts and they help us raise awareness of our services through their activities. Our 'Ladies Lunch' is one of the highlights of the social calendar and everyone from bowling clubs to Girl Guides sponsor charity events on our behalf. Because we provide such a personal service, many patients and their families and friends are inspired to make donations in the name of a loved one or leave a bequest in their wills.

We would like to express our sincere thanks to everyone who has supported us during this period. Your gifts have allowed us to maintain and expand our service portfolio and the entire team work incredibly hard to ensure that funds which are donated to us are used to best effect for our service users.

Structure, governance and management

Nature of governing document

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

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Trustees' Report

Recruitment and appointment of trustees

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

Major risks and management of those risks

Income Generation

Fundraising is always our biggest challenge and we are constantly trying to develop new and innovative ways to raise funds as well as using digital trends to keep in touch with our donors. The structure of our fundraising team covers a wide range of activities covering Trusts, Corporate, Events and Individuals. This aspect of the business will be given particular attention by the Board who have also been proactive in fundraising across the year. Regardless of the legacy that we received in this financial year we still have an ongoing challenge to raise the level of public or trust funds to be able to grow our services as we would like. The full board and the team at Cancer Support are committed to fundraising and awareness of the charity.

Expenditure

Fundraising costs

Our latest budget plans allows for an increased allocation of fundraising costs to enable sustainable growth in income.

Direct costs: Detailed budgets have been prepared by the organisation based on historical data.

Salaries

Detailed consideration has been given to the staffing of the organisation and new posts created according to the organisation's needs. We are committed to getting the right people in the right roles without causing a financial risk.

Overheads

Every effort has been taken to budget for overheads. Our building is now requiring ongoing repairs and we now have a contingency fund set aside to allow for ongoing maintenance and repairs.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Trustees' Report

The annual report was approved by the trustees of the charity on 10 October 2018 and signed on its behalf by:

.....
Mr Craig Mackie
Trustee

Cancer Support Scotland (TAK TENT)

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Statement of Trustees' Responsibilities

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

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

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

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

Approved by the trustees of the charity on 10 October 2018 and signed on its behalf by:

.....
Mr Craig Mackie
Trustee

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 2018, 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).

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 April 2018 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.

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

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

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 charity'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 auditor's report 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.

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.

Opinion 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 Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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.

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 9), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the charity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the charity audit. We remain solely responsible for our audit opinion.

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

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

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

.....
William Vernall (Senior Statutory Auditor)
For and on behalf of Cook & Co Limited, Statutory Auditor

Abercorn House
79 Renfrew Road
Paisley
PA3 4DA

10 October 2018

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Statement of Financial Activities for the Year Ended 30 April 2018
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2018 £
Income and Endowments from:				
Donations and legacies	3	838,028	93,914	931,942
Investment income	5	103	-	103
Total income		838,131	93,914	932,045
Expenditure on:				
Raising funds	6	(191,438)	(18,788)	(210,226)
Charitable activities	7	(342,659)	(113,085)	(455,744)
Other expenditure	8	(14,481)	-	(14,481)
Total expenditure		(548,578)	(131,873)	(680,451)
Net income/(expenditure)		289,553	(37,959)	251,594
Net movement in funds		289,553	(37,959)	251,594
Reconciliation of funds				
Total funds brought forward		86,823	317,692	404,515
Total funds carried forward	19	376,376	279,733	656,109
	Note	Unrestricted funds £	Restricted funds £	Total 2017 £
Income and Endowments from:				
Donations and legacies	3	503,315	118,048	621,363
Other trading activities	4	(802)	-	(802)
Investment income	5	228	-	228
Total income		502,741	118,048	620,789
Expenditure on:				
Raising funds	6	(173,803)	(23,649)	(197,452)
Charitable activities	7	(283,037)	(98,485)	(381,522)
Other expenditure	8	(13,346)	(6,504)	(19,850)
Total expenditure		(470,186)	(128,638)	(598,824)
Net income/(expenditure)		32,555	(10,590)	21,965
Net movement in funds		32,555	(10,590)	21,965
Reconciliation of funds				
Total funds brought forward		54,268	328,282	382,550

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Statement of Financial Activities for the Year Ended 30 April 2018
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2017 £
Total funds carried forward	19	86,823	317,692	404,515

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

The funds breakdown for 2017 is shown in note 19.

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

(Registration number: SC153568)

Balance Sheet as at 30 April 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible assets	15	296,148	304,441
Current assets			
Debtors	16	20,669	49,322
Cash at bank and in hand		353,970	100,744
		<u>374,639</u>	<u>150,066</u>
Creditors: Amounts falling due within one year	17	<u>(14,678)</u>	<u>(49,992)</u>
Net current assets		<u>359,961</u>	<u>100,074</u>
Net assets		<u>656,109</u>	<u>404,515</u>
Funds of the charity:			
Restricted funds		279,733	317,692
Unrestricted income funds			
Unrestricted funds		<u>376,376</u>	<u>86,823</u>
Total funds	19	<u>656,109</u>	<u>404,515</u>

The financial statements on pages 14 to 29 were approved by the trustees, and authorised for issue on 10 October 2018 and signed on their behalf by:

.....
Mr Craig Mackie
Trustee

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Statement of Cash Flows for the Year Ended 30 April 2018

	Note	2018 £	2017 £
Cash flows from operating activities			
Net cash income		251,594	21,965
Adjustments to cash flows from non-cash items			
Depreciation	6, 8	8,293	8,574
Investment income	5	(103)	(228)
		<hr/>	<hr/>
		259,784	30,311
Working capital adjustments			
Decrease/(increase) in debtors	16	28,653	(15,962)
(Decrease)/increase in creditors	17	(35,314)	22,075
		<hr/>	<hr/>
Net cash flows from operating activities		253,123	36,424
Cash flows from investing activities			
Interest receivable and similar income	5	103	228
Purchase of tangible fixed assets	15	-	(723)
		<hr/>	<hr/>
Net cash flows from investing activities		103	(495)
Cash flows from financing activities			
Repayment of loans and borrowings	17	-	(47,000)
		<hr/>	<hr/>
Net increase/(decrease) in cash and cash equivalents		253,226	(11,071)
Cash and cash equivalents at 1 May		<hr/>	<hr/>
		100,744	111,815
Cash and cash equivalents at 30 April		<hr/>	<hr/>
		353,970	100,744

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 2018

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

These financial statements were authorised for issue by the trustees on 10 October 2018.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

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 2018

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 2018

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's 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
Furniture & 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 2018

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.

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.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's 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.

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Notes to the Financial Statements for the Year Ended 30 April 2018

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 2018	Total 2017
	Designated £	General £	Restricted funds £	£	£
Donations and legacies;					
Donations from companies, trusts and similar proceeds	-	161,699	63,882	225,581	227,463
Donations from individuals	-	170,835	5,032	175,867	265,657
Legacies	160,000	240,000	-	400,000	-
Gift aid reclaimed	-	6,508	-	6,508	19,449
Grants, including capital grants;					
Grants from other charities	-	-	25,000	25,000	50,000
Donated services and facilities	-	98,986	-	98,986	58,794
	160,000	678,028	93,914	931,942	621,363

4 Income from other trading activities

	Total 2018 £	Total 2017 £
Lotteries and competitions income	-	(802)
	-	(802)

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Notes to the Financial Statements for the Year Ended 30 April 2018

5 Investment income

	Unrestricted funds	Total 2018	Total 2017
	General £	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	103	103	228

6 Expenditure on raising funds

Costs of generating donations and legacies

a)

	Unrestricted funds		Total 2018	Total 2017
Note	General £	Restricted funds £	£	£
Donations Trusts and Legacies	51,087	-	51,087	41,285
Staff Costs	123,969	-	123,969	126,201
Allocated support costs	12,527	18,788	31,315	27,183
	<u>187,583</u>	<u>18,788</u>	<u>206,371</u>	<u>194,669</u>

Costs of trading activities

b)

	Unrestricted funds		Total 2018	Total 2017
Note	General £		£	£
Costs of goods sold	3,855		3,855	2,783
	<u>3,855</u>		<u>3,855</u>	<u>2,783</u>

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Notes to the Financial Statements for the Year Ended 30 April 2018

7 Expenditure on charitable activities

	Note	Unrestricted funds		Total 2018 £	Total 2017 £
		General £	Restricted funds £		
McMillan Cancer Joint Project		-	22,858	22,858	14,028
Service Delivery		115,818	-	115,818	71,252
Staff costs		136,474	62,824	199,298	193,681
Allocated support costs	9	82,205	27,403	109,608	95,430
Governance costs	9	8,162	-	8,162	7,131
		<u>342,659</u>	<u>113,085</u>	<u>455,744</u>	<u>381,522</u>

£342,659 (2017 - £283,037) of the above expenditure was attributable to unrestricted funds and £113,085 (2017 - £98,485) to restricted funds.

8 Other expenditure

	Note	Unrestricted funds		Total 2018 £	Total 2017 £
		General £	Restricted funds £		
Staff costs					
Wages and salaries		5,269		5,269	2,215
Pension costs		93		93	104
Depreciation, amortisation and other similar costs		-		-	6,504
Other resources expended		9,119		9,119	11,027
		<u>14,481</u>		<u>14,481</u>	<u>19,850</u>

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Notes to the Financial Statements for the Year Ended 30 April 2018

9

Audit fees
Audit of the financial statements
Allocated support costs

10

Net incoming resources for the year include:

	2018	2017
	£	£
Audit fees	2,070	1,980
Depreciation of fixed assets	8,293	8,574
	<hr/>	<hr/>

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 2018

12 Staff costs

The aggregate payroll costs were as follows:

	2018	2017
	£	£
Staff costs during the year were:		
Wages and salaries	371,031	336,779
Pension costs	2,736	2,468
Other staff costs	3,126	3,845
	<u>376,893</u>	<u>343,092</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:

	2018	2017
	No	No
Employees	<u>16</u>	<u>16</u>

14 (2017 - 14) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £2,736 (2017 - £2,468).

During the year, the charity made redundancy and/or termination payments which totalled £34,100] (2017 - £Nil).

The number of employees whose emoluments fell within the following bands was:

	2018
	No
£70,001 - £80,000	<u>1</u>

13 Auditors' remuneration

	2018	2017
	£	£
Audit of the financial statements	<u>2,070</u>	<u>1,980</u>

14 Taxation

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

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Notes to the Financial Statements for the Year Ended 30 April 2018

15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 May 2017	325,320	44,460	4,019	373,799
At 30 April 2018	325,320	44,460	4,019	373,799
Depreciation				
At 1 May 2017	32,528	33,227	3,603	69,358
Charge for the year	6,504	1,685	104	8,293
At 30 April 2018	39,032	34,912	3,707	77,651
Net book value				
At 30 April 2018	286,288	9,548	312	296,148
At 30 April 2017	292,792	11,233	416	304,441

16 Debtors

	2018 £	2017 £
Prepayments	19,074	13,038
Other debtors	1,595	36,284
	<u>20,669</u>	<u>49,322</u>

17 Creditors: amounts falling due within one year

	2018 £	2017 £
Other taxation and social security	5,027	4,853
Other creditors	5,004	41,203
Accruals	4,647	3,936
	<u>14,678</u>	<u>49,992</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 £2,735 (2017 - £2,468).

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Notes to the Financial Statements for the Year Ended 30 April 2018

19 Funds

	Balance at 1 May 2017	Incoming resources	Resources expended	Balance at 30 April 2018
	£	£	£	£
Unrestricted funds				
General	(86,823)	(678,131)	548,578	(216,376)
Designated	-	(160,000)	-	(160,000)
Total unrestricted funds	(86,823)	(838,131)	548,578	(376,376)
Restricted funds	(317,692)	(93,914)	131,873	(279,733)
Total funds	(404,515)	(932,045)	680,451	(656,109)
	Balance at 1 May 2016	Incoming resources	Resources expended	Balance at 30 April 2017
	£	£	£	£
Unrestricted funds				
General	(54,268)	(502,741)	470,186	(86,823)
Restricted funds	(328,282)	(118,048)	128,638	(317,692)
Total funds	(382,550)	(620,789)	598,824	(404,515)

Our building at the Calman Centre is of course vital for the Charity in that it gives patients & families the opportunity to meet with our staff in a tranquil & supportive environment. Against this background the decision was made to transfer £160,000 of our Cash Reserves to a designated Property Conservation Fund to ensure that the Centre remains fit for purpose for many years to come.

20 Analysis of net assets between funds

	Unrestricted funds		Total funds
	General	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	9,860	286,288	296,148
Current assets	374,639	-	374,639
Current liabilities	(14,678)	-	(14,678)
Total net assets	369,821	286,288	656,109

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

Notes to the Financial Statements for the Year Ended 30 April 2018

21 Analysis of net funds

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