

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 2022

Cancer Support Scotland (TAK TENT)

known as Cancer Support Scotland

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**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland
Reference and Administrative Details**

Chair

Jack Ogston

Company Secretary

Robert Murray

Trustees

Suzanne George

Christine Hamilton

Jane Law

Craig McDermid

Jack Ogston

Katie Tweedie

George Walker

Fiona Drury (appointed 21 September 2021)

Margaret Wright (appointed 23 June 2021, resigned 29 June 2022)

Donald McKinnon (resigned 30 September 2021)

Dr Katrina Knight (appointed 29 June 2022)

Jacqueline MacDonald (appointed 29 June 2022)

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

Independent Examiner

Milne Craig
Abercorn House
79 Renfrew Road
Paisley
PA3 4DA

**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland
Strategic Report for the Year Ended 30 April 2022**

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 30 April 2022, in compliance with s414C of the Companies Act 2006.

Cancer Support Scotland continues to play a vital role in improving the wellbeing of those affected by cancer across Scotland. The charity has delivered vital mental health and wellbeing services during a period of external uncertainty due to Covid-19 and the impact this is having on the ability to generate funds.

The charity delivered on key objectives throughout the year whilst reviewing the 'Here For Your Wellbeing' Strategy launched in 2020. This has been achieved during an extremely challenging financial climate across the entire country and uncertainties of national lock downs halting progress to reopen face to face services.

Throughout the year, Cancer Support Scotland continued to further work towards the '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

As 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. The team within Cancer Support Scotland is exceptionally talented and strive for excellence.

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 Margaret Wright and long standing member of the board Donny McKinnon. Trustees are grateful for the dedication both have given to supporting those affected by cancer.

During the year, Cancer Support Scotland has made significant progress in rectifying the impact of Dry Rot which has been affecting the Calman Centre (Registered Office) since its restoration. The main dry rot issue within the building has been resolved with external work to be completed.

Financial review

An overall deficit of £123,923 was incurred for the year. However, of our total costs in the year, £137,046 relates to expenditure from the Property Conservation Fund in respect of the dry rot repairs which is funded from income received in previous years meaning the operational year end result is a surplus of £13,123.

Our income for the year ended 30 April 2022 totalled £457,685. Income from operating activities has decreased by 17% on the previous year. There will need to be further investment in our fundraising team to increase our income significantly.

Our overall costs for the year ended 30 April 2022 totalled £581,608, a decrease of 5% on the previous year. We recognise that there will need to be investment in key areas such as service and fundraising and this will be considered for future budgets.

Trustees signed off a budget for 2021/22 with a £17,000 deficit as we built up after the challenges of lock down and for the development of a new data management tool Salesforce. Whilst 2021/22 was a challenging year we are pleased that our results for the year brought out a £13,123 surplus.

**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland
Strategic Report for the Year Ended 30 April 2022**

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 2022, Cash Reserves stood at £150,425 which is in excess of 3 months' operating costs.

The Strategic Report was approved by the Trustees of the charity on 5th October 2022 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 2022.

Trustees

Suzanne George, (Chair – Fundraising Sub-Committee) ***
Christine Hamilton *
Jane Law **
Craig McDermid, (Chair - Services Sub-Committee) **
Donald McKinnon (resigned 30 September 2021)
Jack Ogston, (Chair) *
George Walker, Treasurer (Chair Finance & Risk Sub-Committee) *
Katie Tweedie **
Margaret Wright (appointed 23 June 2021, resigned 29 June 2022) *
Fiona Drury (appointed 21 September 2021)
Katrina Knight (appointed 29 June 2022) **
Jacqueline MacDonald (appointed 29 June 2022) **

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 Support Scotland's charitable activities are focused around improving the wellbeing of people affected by cancer across our nation. Over the last couple of years, we have seen strain put on the NHS due to lack of investment and the global pandemic resulting in some delays in diagnosis and increasing pressure on our colleagues within the NHS.

Cancer is the most common cause of death in Scotland, responsible for over 16,000 deaths per year. With over 34,000 cancers diagnosed in 2019 it is vital that a holistic approach is taken, and vital wellbeing support offered to those 34,000 and their carers. Whilst Covid-19 has put enormous strain on the health system, we need to put into perspective that some with cancer are 2.5 to 3 times more likely to die than someone with Covid-19.

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, through digital methods reaching the rest of Scotland and by slowly reintroducing our outreach centers in communities across Scotland. All of this is subject to funding.

We have made significant efforts to reduce our waiting lists and improve the awareness of our wellbeing services. On average our waiting time during the year 2019/20 was 8 weeks, 2020/21 was 2 weeks and the average waiting time during 2021/22 was 4 weeks and this has increased due to a lower capacity of counselling staff.

During 2021/22 we delivered:

- 1,945 Counselling appointments
- 1,612 Here for You (befriending calls)
- 40 people attended Coping with Change sessions
- 53 digital self-help wellbeing resources updated
- 148 Aromatherapy Inhalers delivered
- 44 people attended mindfulness sessions
- 6 signed up to the Oncology Massage Course

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

Counselling

Our popular counselling service continued to deliver vital wellbeing support online and over the telephone during 2021/2022. Counselling sessions were delivered by staff members, volunteers and Counsellors in Training. Aiming to restart face to face sessions within the Calman Centre starting June 2022, then slowly reintroducing our counselling in outreach centres in communities across Scotland, resources and funding dependent.

"It's been incredibly helpful, it has kept me positive with such a uncertain future ahead." Anonymous.

- 52.2% of people said their main concern greatly bothered them before counselling, this dropped to 15.6% after receiving support.
- 42.9% of people said their second concern greatly bothered them before counselling, this dropped to 15.6% after receiving support.
- 70% said on their first visit that they were struggling to understand feelings and problems, this dropped to 42% on final visit.

**Cancer Support Scotland (TAK TENT)
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Trustees' Report**

Objectives and Activities (cont'd)

Podiatry

We continue to place our much valued Podiatry services on hold due to a lack of funding. We are trying to secure a sustainable income source to relaunch our Podiatry services and hope to do so in the coming years. This is a service where there is a lot of demand due to the impact of cancer treatments. We know from our 19/20 impact report that:

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

Complementary Therapy

We did not relaunch our Complementary Therapy service during this financial year due to the safety of those with cancer and financial constraints. The demand for this particular service is high, with it being the most enquired about service within Cancer Support Scotland. We aim to slowly relaunch this in July 2022 and should we be able to secure sustainable funding we will open back this service to full capacity. We know from our 19/20 impact report that:

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

'Here for You' Befriending Service

We are proud of the work done for our 'Here for You' befriending service. These calls have helped to reduce loneliness, isolation, fear, and suffering. During the year we have expanded our volunteer team and over the next year we look to introduce a face to face element resulting in a deeper befriending support.

"It's very important to me, I look forward to my regular call." E.C.

Oncology Massage Training

Our team regularly hears about the impact having a cancer diagnosis can have on accessing spas and massage establishments. Due to this our award-winning Complementary Therapist developed a training academy to train complementary therapists in oncology massage. The course has been accredited by the Federation of Holistic Therapists and provides students with the opportunity to develop the skills and experiences required to safely deliver massage to people with cancer in their communities.

"I wanted to add to my current therapies as had a few ladies contact me who had had cancer and had been refused massage. Cancer Support Scotland offered the opportunity." Sharon.

- 100% of students agreed that the level of support provided by Cancer Support Scotland was excellent.
- 100% of students would recommend Cancer Support Scotland's Oncology Massage Diploma to others.

**Cancer Support Scotland (TAK TENT)
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Trustees' Report**

Objectives and Activities (cont'd)

Mindfulness

As a result of our increasing digital offer our team designed Mindfulness sessions for those affected by cancer. We know that mindfulness can be a powerful tool in being able to support wellbeing and provide an opportunity for people to be present in the moment. The 10 sessions have been run over zoom over the past year and we have started to test these as an in-person event.

“That was a very helpful session and always feel better after it.” F.K.

- All participants in Mindfulness reported a decrease in their stress level after only attending one session.

Over the next year we plan to digitize these so people can access Mindfulness via our website and carry out a simple evaluation to help us show the benefits of Mindfulness.

Aromatherapy Inhalers

Personalised Aromatherapy Nasal Inhalers launched in June 2021, since then our own Aromatherapist has skillfully blended 148 inhalers for people affected by cancer. These inhalers have helped ease stress and anxiety, reduced nausea and aided in promoting sleep.

"It's really good, as it calms and relaxes me and pushes my anxiety to the back of my head." Nathan. Additionally, we sell the inhalers in our Cancer Support Scotland shop, online and in the Calman Centre. The profits go directly back into funding the free inhalers for people we are currently supporting.

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.

We know how isolating the past year has been, and still we have tried to provide unique opportunities to 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 2021/22 we welcomed 15 new volunteers (total of 33 volunteers). We have taken the opportunity to review our volunteering support processes and induction to ensure this is fit for purpose.

Fundraising

During this financial year we have continued with our approach of being agile and creative in our fundraising efforts and campaigns. We welcomed the return of our much loved in person events including our festive Christmas Fayre in December 2021 and our Ladies Lunch in April 2022 which was attended by 160 guests. We have continued to develop a suite of “do it yourself” and challenge events which supporters can take part in in their own time and boost their wellbeing too.

We are a small, independent Scottish charity who rely on donations from generous individuals, corporate supporters and grant-making bodies to deliver our vital work and we continue to recognize the importance of securing income from a range of diverse sources to be able to ensure our long-term sustainability. Our goal is to deliver a 3:1 income ratio Vs cost, we are proud that we ended the financial year of 21/22 with a 3.48:1 income to spend ratio.

**Cancer Support Scotland (TAK TENT)
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Fundraising (cont'd)

In the last year we also welcomed new members of the team to Cancer Support Scotland and have made significant investments in development to ensure we are being the best we can be at meeting our targets to deliver our services for those who need us when they need us most.

	2021/22	2020/21	2019/20	2018/19	2017/18
Donations from companies & trusts	75%	46%	33%	38%	24%
Donations from individuals	20%	39%	20%	26%	19%
Legacies	0.9%	10%	22%	16%	43%
Gift aid reclaimed	1.8%	0.6%	1%	2%	1%
Grants from other charities	0%	0.6%	18%	5%	2%
Donated services and facilities	1.7%	4%	6%	13%	11%

We have been working on multi-year funding for various projects, mainly our Counselling and Coping with Change with more news to follow in the next financial year. In line with our strategy launched in 2020, we continue 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.

Communications

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

	<u>Target</u>	<u>% Change</u>	<u>2021/22</u>	<u>2020/21</u>	<u>2019/20</u>	<u>2018/19</u>
Instagram	10%	10%	738 followers	671	528	369
Twitter	5%	3%	2,881 followers	2,744	2,663	2,394
Facebook	10%	6%	5,615 supporters	5,309	4,107	3,656
LinkedIn	5%	5%	534 supporters	509	307	259

We are exceptionally grateful for all the support received in 2021/22 from our donors, followers and supporters.

During 2021/22 we continued to invest in our website as a resource tool for those affected by cancer and their carers. We invested significantly in a system called Salesforce to help us with referrals linked into the website and support our evaluation. Now our website is fully integrated, providing a better experience for those referring to Cancer Support Scotland.

It is no surprise that our most visited page was our home page and in terms of our services Counselling was the most viewed page followed by our Complementary Therapy. We do plan to increase the time spent on our website (currently 1min 5seconds) by 50% and increasing our website visitors by 10% to 3,356.

**Cancer Support Scotland (TAK TENT)
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External Engagement

We said during 2021/22 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. This has been carried out on a number of groups including the Scottish Governments Cancer Prehab Implementation Steering Group, Scottish Government's Psychological Therapies & Support Framework implementation Steering Group, Scottish Government's Open Government Group, Transforming Cancer Care Delivery Group and the NHS West of Scotland Regional Cancer Advisory Group

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 organizations 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.

Not There Yet

Last year we made some commitments and unfortunately due to circumstances such as Covid-19 and challenges with income generation we have not been able to achieve two of these.

We said we would deliver 2,200 counselling appointments however we fell short of our overall target for the year. We are sorry as we want 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 said we would generate £500,000 of funds. The uncertainties of Covid-19 and the cost of living crisis has made it exceptionally difficult to fundraise. We also have fewer staff than before the pandemic. During the next financial year, we plan to increase our fundraising capacity.

Looking to the future

We have revisited our 'Here for your wellbeing' strategy and are fully committed to delivering this during 2020-25.

Our key themes are to:

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

During the year 2022/23 we will be working to achieve the following:

Improve the wellbeing, mental & physical, of those affected by cancer KPI's	
To offer 2,500 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 180 people through coping with change	To deliver 150 Aromatherapy Inhalers
To delivery 44 Oncology Massage Certificates	To offer 300 Complementary Therapy sessions
To support 30 people through the "Next Chapter" group	To support 60 people through our mindfulness resources

**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland
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Looking to the future (cont'd)

<u>Promote the experience of those affected by cancer KPI's</u>	
To achieve 4 national and regional media hits	To develop 5 new stories, blogs or vlogs from those affected by cancer
Increase our social media / newsletters by 10% across all channels.	
<u>Support our people to be the best they can be KPI's</u>	
Ensure staff and volunteers have access to monthly counselling	Start the process of accreditation for COSCA and Living Wage
<u>Deliver long term financial and operational sustainability KPI's</u>	
Fundraising income versus costs (3:1)	To generate over £550,000 of income
To ensure every donation receives a personalized thank you within 24hrs of CSS receiving the donation.	

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.

**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland
Trustees' Report**

Structure, governance and management (cont'd)

The major risks identified are:

Risk	Controlling Measure
Strategic: Failure to embed long-term sustainable core income.	Working with a range of funding partners from different income streams. Engaging with various bodies such as the Scottish Government and IJB's across Scotland. We have been diversifying our income through the introduction of new strands such as our Complementary Training programme.
Reputational: Issues surrounding the building having a long-term impact on reputation and finances on the charity.	These works are now largely complete. Any remaining issues will be completed in the next financial year
Regulatory & Compliance: Failure to comply with legal requirements in respect of information and data.	Continue to work on moving data from paper based to our new CRM (Customer Relationship Management). This will reduce the risk and ensure we are able to evaluate appropriately.
Financial: Failure to generate annual budgeted fundraised income.	Weekly review of budgets and formal review monthly. Trustee oversight of variance reports. Pushing to ensure costs are capped with trying to secure new sources of income.
Operational: Unexpected loss of people. Long term impact of compassion fatigue.	Increasing the support in place for all staff, especially service level staff. Trustees working on a succession plan for key staff and trustee roles within the organisation.

The annual report was approved by the trustees of the charity on 5th October 2022 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 5th October 2022 and signed on its behalf by:

.....
Jack Ogston
Chair of Trustees Board

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

I report on the accounts for the year ended 30 April 2022 set out on pages 15 to 30.

Respective responsibilities of trustees and examiner

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

Basis of the independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

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

William Vernal BA CA
Milne Craig
Chartered Accountants
Abercorn House
79 Renfrew Road
Paisley
Renfrewshire
PA3 4DA

Date:

Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland
Statement of Financial Activities for the Year Ended 30 April 2022
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	277,889	135,897	413,786
Investment income	4	18	-	18
Other income	5	43,881	-	43,881
Total income		321,788	135,897	457,685
Expenditure on:				
Raising funds	6	136,446	58,100	194,546
Charitable activities	7	295,753	70,255	366,008
Other expenditure	8	15,752	5,302	21,054
Total expenditure		447,951	133,657	581,608
Net income/(expenditure)		(126,163)	2,240	(123,923)
Transfer in funds	19	2,240	(2,240)	-
Net movement in funds		(123,923)	-	(123,923)
Reconciliation of funds				
Total funds brought forward		555,242	-	555,242
Total funds carried forward	19	431,319	-	431,319
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	306,377	125,114	431,491
Investment income	4	12	-	12
Other income	5	313,803	-	313,803
Total income		620,192	125,114	745,306
Expenditure on:				
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
Total expenditure		374,808	236,435	611,243
Net income/(expenditure)		245,384	(111,321)	134,063
Net movement in funds		245,384	(111,321)	134,063
Reconciliation of funds				
Total funds brought forward		309,858	111,321	421,179
Total funds carried forward	19	555,242	-	555,242

Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland
Statement of Financial Activities for the Year Ended 30 April 2022
(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 2021 is shown in note 19.

**Cancer Support Scotland (TAK TENT)
known as Cancer Support Scotland
(Registration number: SC153568)
Balance Sheet as at 30 April 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	15	301,353	287,319
Current assets			
Debtors	16	74	74
Cash at bank and in hand		150,425	334,118
		150,499	334,192
Creditors: Amounts falling due within one year	17	(20,533)	(66,269)
Net current assets		129,966	267,923
Net assets		431,319	555,242
Funds of the charity:			
Restricted funds		-	-
Unrestricted income funds			
Unrestricted funds		431,319	555,242
Total funds	19	431,319	555,242

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

The financial statements on pages 15 to 30 were approved by the trustees, and authorised for issue on 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 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash (expenditure)/income		(123,923)	134,063
Adjustments to cash flows from non-cash items			
Depreciation	15	12,542	9,058
Investment income	4	(18)	(12)
(Loss)/Profit on disposal of tangible fixed assets		-	-
		<u>(111,399)</u>	<u>143,109</u>
Working capital adjustments			
(Increase)/decrease in debtors	16	-	17,096
(Decrease)/increase in creditors	17	(45,736)	18,553
Net cash flows from operating activities		<u>(157,135)</u>	<u>178,758</u>
Cash flows from investing activities			
Interest receivable and similar income	4	18	12
Purchase of tangible fixed assets	15	(26,576)	(12,430)
Sale of tangible fixed assets		-	-
Net cash flows from investing activities		<u>(26,558)</u>	<u>(12,418)</u>
Net (decrease)/increase in cash and cash equivalents		(183,693)	166,340
Cash and cash equivalents at 1 May		<u>334,118</u>	<u>167,778</u>
Cash and cash equivalents at 30 April		<u>150,425</u>	<u>334,118</u>

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

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Notes to the Financial Statements for the Year Ended 30 April 2022**

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.

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Donations and legacies

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

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

Grants receivable

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

Donated services and facilities

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

Investment income

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

Expenditure

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

Raising funds

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

Charitable activities

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

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Support costs

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

Governance costs

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

Taxation

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

Tangible fixed assets

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

Depreciation and amortisation

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

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

Trade debtors

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

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

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Notes to the Financial Statements for the Year Ended 30 April 2022**

Cash and cash equivalents

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

Trade creditors

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

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

Borrowings

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

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

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

Foreign exchange

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

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

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

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

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Fund structure

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

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

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

Pensions and other post retirement obligations

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

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

3 Income from donations and legacies

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2022	2021
	£	£	£	£
Donations and legacies;				
Donations from companies, trusts and similar proceeds	162,480	135,897	298,377	190,614
Donations from individuals	96,584	-	96,584	156,690
Legacies	3,716	-	3,716	41,997
Gift aid reclaimed	7,849	-	7,849	2,365
Donated services and facilities	7,260	-	7,260	14,825
Grants from other charities	-	-	-	25,000
	<u>277,889</u>	<u>135,897</u>	<u>413,786</u>	<u>431,491</u>

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Notes to the Financial Statements for the Year Ended 30 April 2022

4 Investment income

	Unrestricted funds		
	General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	18	18	12

5 Other income

	Unrestricted funds		
	General £	Total 2022 £	Total 2021 £
Insurance claim	35,983	35,983	236,891
Government grants	7,898	7,898	76,912
	<u>43,881</u>	<u>43,991</u>	<u>313,803</u>

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds			
Note	General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations Trusts and Legacies	12,600	-	12,600	7,024
Staff Costs	71,251	47,720	118,972	154,932
Allocated support costs	52,033	10,380	62,413	56,195
	<u>135,884</u>	<u>58,100</u>	<u>193,984</u>	<u>218,151</u>

b) Costs of trading activities

	Unrestricted funds		
Note	General £	Total 2022 £	Total 2021 £
Costs of goods sold	562	562	434

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Notes to the Financial Statements for the Year Ended 30 April 2022

7 Expenditure on charitable activities

		Unrestricted funds			
	Note	General £	Restricted funds £	Total 2022 £	Total 2021 £
Service Delivery		7,260	-	7,260	14,825
Staff costs		106,606	70,255	176,861	225,128
Allocated support costs		156,911	-	156,911	109,690
Governance costs	9	24,976	-	24,976	14,615
		<u>295,753</u>	<u>70,255</u>	<u>366,008</u>	<u>364,258</u>

£295,753 (2021 - £219,805) of the above expenditure was attributable to unrestricted funds and £70,255 (2021 - £144,453) to restricted funds.

8 Other expenditure

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Legal and professional fees	575	-	575	92
Depreciation, amortisation and other similar costs	6,507	-	6,507	6,504
Other resources expended	8,670	5,302	13,972	21,804
	<u>15,752</u>	<u>5,302</u>	<u>21,054</u>	<u>28,400</u>

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Notes to the Financial Statements for the Year Ended 30 April 2022

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds		Total 2022	Total 2021
	General	Restricted		
	£	£	£	£
Independent Examination/Audit of the financial statements	1,920	-	1,920	3,420
Allocated support costs	23,056	-	23,056	11,195
	<u>24,976</u>	<u>-</u>	<u>24,976</u>	<u>14,615</u>

10 Net outgoing resources

Net outgoing resources for the year include:

	2022	2021
	£	£
Independent examination	1,920	-
Audit fees	-	2,160
Fees paid to the auditor for non audit services	-	600
Depreciation of fixed assets	<u>12,542</u>	<u>9,058</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.

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Notes to the Financial Statements for the Year Ended 30 April 2022**

12 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Staff costs during the year were:		
Wages and salaries	326,240	419,245
Pension costs	6,435	7,246
Other staff costs	1,263	1,596
	<u>333,938</u>	<u>428,087</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:

	2022	2021
	No	No
Employees	<u>12</u>	<u>19</u>

Contributions to the employee pension schemes for the year totalled £6,435 (2021 - £7,246).

During the year, the charity made redundancy and/or termination payments of £nil (2021 - £12,637).

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

The total employee benefits of the key management personnel of the charity were £54,187 (2021 - £51,313).

13 Independent Examiners'/Auditors' remuneration

	2022	2021
	£	£
Independent Examination/Audit of the financial statements	<u>1,920</u>	<u>2,160</u>

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Notes to the Financial Statements for the Year Ended 30 April 2022

14 Taxation

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

15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 May 2021	325,320	38,596	363,916
Additions	-	26,576	26,576
Disposals	-	-	-
At 30 April 2022	<u>325,320</u>	<u>65,172</u>	<u>390,492</u>
Depreciation			
At 1 May 2021	58,544	18,053	76,597
Charge for the year	6,507	6,035	12,542
Eliminated on disposals	-	-	-
At 30 April 2022	<u>65,051</u>	<u>24,088</u>	<u>89,139</u>
Net book value			
At 30 April 2022	<u>260,269</u>	<u>41,084</u>	<u>301,353</u>
At 30 April 2021	<u>266,776</u>	<u>20,543</u>	<u>287,319</u>

16 Debtors

	2022 £	2021 £
Other debtors	<u>74</u>	<u>74</u>

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Notes to the Financial Statements for the Year Ended 30 April 2022

17 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	3,367	4,961
Other taxation and social security	4,419	5,109
Other creditors	1,276	2,246
Accruals and deferred income	11,471	53,953
	<u>20,533</u>	<u>66,269</u>

During the year, income of £8,000 (2021: £nil) was deferred and £nil (2021: £nil) was released to income.

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 £6,435 (2021 - £7,246).

19 Funds

	Balance at 1 May 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 April 2022 £
Unrestricted funds					
General	363,263	285,805	(310,905)	2,240	340,403
Designated	191,979	35,983	(137,046)	-	90,916
Total unrestricted funds	555,242	321,788	(447,951)	2,240	431,319
Restricted funds	-	135,897	(133,657)	(2,240)	-
Total funds	555,242	457,685	(581,608)	-	431,319

The transfer from restricted funds to general unrestricted funds relates to fixed asset additions that have no restriction after purchase.

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

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 2022, expenditure of £137,046 was incurred from this Fund, leaving a year-end balance of £90,916.

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Notes to the Financial Statements for the Year Ended 30 April 2022

20 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds 2022
	General £	£	£
Tangible fixed assets	301,353	-	301,353
Current assets	150,499	-	150,499
Current liabilities	(20,533)	-	(20,533)
Total net assets	431,319	-	431,319

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

21 Analysis of net funds

	At 1 May 2021	Cash flow	At 30 April 2022
	£	£	£
Cash at bank and in hand	334,118	(183,693)	150,425
Net funds	334,118	(183,693)	150,425

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