

Tayside Children with Cancer & Leukaemia (TCCL)

Scotland · Charity number SC023997

Details

| | |
|------------|---|
| Status | Active |
| Legal form | Unincorporated association |
| Registered | 1995-08-16 |
| Register | View on the OSCR register |

Contact

Address 25 Crathes Way
Balgillo Park
Broughty Ferry
Tayside
DD5 3BY

Website www.tccl.org.uk

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It carries out activities or services itself'

Purposes: 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage', 'any other purpose that may reasonably be regarded as analogous to any of the preceding purposes'

What the charity does: The association's objectives are to raise funds and to use these funds from time to time and in the uncontrolled discretion of the management committee of the association in any one or more of the following ways : a) to offer emotional and financial support to i) children and families experiencing difficulties caused by their child suffering from cancer or a related illness. and ii) families who have suffered bereavement due to such illnesses. b) to or for the benefit of such one or more similar charity or charities as the management committee of the Association in their uncontrolled discretion may from time to time select. and c) in implementing or assisting to implement any similar charitable purpose or charitable purposes which the management committee of the Association in their uncontrolled discretion from time to time by Minute resolve upon.

Beneficiaries: 'Children or young people', 'People with disabilities or health problems'

Objectives: 2. The association's objects are to raise funds and to use these funds from time to time and in the uncontrolled discretion of the management committee of the association, in anyone or more of the following ways, subject to the powers in Clause 3 below: (a) To offer emotional and financial support to (i) children and families experiencing difficulties caused by their child suffering from Cancer or a related illness. and (ii) families who have suffered bereavement due to such illnesses. (b) To or for the benefit of such one or more similar charity or charities as the management committee of the Association in their uncontrolled discretion may from time to time select. and (c) In implementing or assisting to implement any similar charitable purpose or charitable purposes which the management committee of the Association in their uncontrolled discretion may from time to time by Minute resolve upon.

Geography

- **Main operating location:** Dundee City
- **Geographical spread:** More than one local authority area in Scotland

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £65,483 | £62,289 | - | 0 |
| 2024-03-31 | £161,309 | £83,570 | - | 0 |
| 2023-03-31 | £58,981 | £59,870 | - | 0 |
| 2022-03-31 | £88,595 | £47,427 | - | 0 |
| 2021-03-31 | £38,654 | £46,831 | - | 0 |

Linked charities

- TCCL Lodge (SC043006)

Tayside Children with Cancer & Leukaemia (TCCL)

Scotland - Charity number SC023997

Accounts

CHARITY REGISTRATION NUMBER: SC023997

Tayside Children with Cancer and Leukaemia
Unaudited Financial Statements
31 March 2025

BK PLUS LIMITED
Chartered Certified Accountants
Stannergate House
41 Dundee Road West
Broughty Ferry
Dundee
DD5 1NB

Tayside Children with Cancer and Leukaemia

Financial Statements

Year ended 31 March 2025

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Tayside Children with Cancer and Leukaemia

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

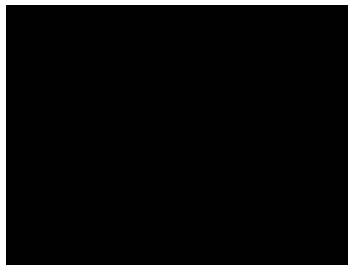
Registered charity name Tayside Children with Cancer and Leukaemia
Charity registration number SC023997
Principal office 25 Crathes Way
Broughty Ferry
Dundee
DD5 3BY

The trustees



(Resigned 26 November 2024)
(Resigned 26 November 2024)
(Resigned 26 November 2024)
(Appointed 26 November 2024)
(Appointed 25 June 2024)

Independent examiner



Tayside Children with Cancer and Leukaemia

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Structure, governance and management

Governing Document

The charity was established in 1994 and is governed by its constitution.

Management Committee

Tayside Children with Cancer and Leukaemia (TCCL) is a registered Scottish Charity comprising a small number of parents, resident in Tayside, Perth & Kinross, Angus or North East Fife, who have a child under the age of twenty-one years who has been diagnosed with cancer or leukaemia. These individuals are charity trustees for the purposes of charity law and, under the charity's constitution, are referred to collectively as the Management Committee.

Appointment of members

Membership of the Management committee is by invitation and new members are normally appointed at the charity's annual general meeting.

Members' induction and training

New members are briefed on the objectives of the charity and are provided with a copy of OSCR publication - 'Guidance and good practice for Charity Trustees'.

Organisation

The charity is administered under the supervision of the Management Committee which meets monthly. Day to day administration is carried out by the office-bearers.

Objectives and activities

Objectives

The association's objectives are to raise funds and to use these funds from time to time and in the uncontrolled discretion of the management committee of the association in any one or more of the following ways, subject to the powers in Clause C below:

- a) to offer emotional and financial support to
 - i) children and families experiencing difficulties caused by their child suffering from cancer or a related illness; and ii) families who have suffered bereavement due to such illnesses; b) to or for the benefit of such one or more similar charity or charities as the management committee of the Association in their uncontrolled discretion may from time to time select; and c) in implementing or assisting to implement any similar charitable purpose or charitable purposes which the management committee of the Association in their uncontrolled discretion from time to time by Minute resolve upon.

Activities

The diagnosis of cancer and leukaemia in a child causes tremendous stress for families who must struggle physically, emotionally and financially with the intensive, intrusive treatment regime and the inevitable disruption it brings to family life. One partner may have to give up work to care for the child in hospital at a time when they are faced with significant extra expenditure for travel costs, childcare costs for siblings and subsistence in hospitals.

TCCL attempts to alleviate some of these stresses by organising group activities such as panto visits, summer outings and parties. Holiday grants are awarded which enable families to have weekend breaks at a location of their choice where they can spend time together, after perhaps protracted treatment regimes in hospital.

Monetary assistance to families experiencing financial difficulties caused by the child's illness or to facilitate travel to hospital is also available. All applications are treated with the strictest of confidence and very little information is required by the Committee. A speedy reply and provision of funds is the usual outcome.

Tayside Children with Cancer and Leukaemia

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance

With the continued hard work of the management committee and the support of our many fundraisers and patrons TCCL is blessed to be presently in a good financial position. While we have no intention to change our support for our families, we will most assuredly continue to find new ways to supply a high level of care, both financial and social. Our focus in the long term is to future proof the charity so it can continue to provide this care long into the future. With this goal in mind the management committee in the year ahead will be looking at a number of options to commence this process and strive to ensure the charities long term financial security.

Financial review

The financial statements for the year to 31 March 2025 follow this report. Where appropriate, transfers are made between funds to compensate fully those funds which otherwise would be in deficit at the accounting date.

The committee gratefully records the generous financial and other support given during the year. The last year has been an excellent year for the charity and we look forward to the challenges that lie ahead.

Investment Policy

The management committee has agreed that investments will be held only to the extent that these are received by way of gift or by similar means. This policy is reviewed annually.

Reserves Policy

The Management committee has examined the charity's requirements for reserves and has established a policy whereby the unrestricted funds (not committed or invested in tangible fixed assets) held by the charity should represent no less than six months' revenue expenditure. The reserves are needed to meet the working capital requirements of the charity and to ensure the provision of a suitable contingency to protect the continuity of services for the foreseeable future. Major capital projects will be funded by specific fundraising ventures. This policy is reviewed annually.

At the balance sheet date, funds for general purposes stood at £224,767 (2024 - £221,123), with designated funds of £5,510(2024 - £5,960), and restricted funds comprising a further £2,190 (2024 - £2,190).

Plans for future periods

Our core objective to supply financial aid and support to families affected by childhood cancer and leukaemia in both Tayside and Fife has not changed, To meet the challenges created post covid (greater demand on the charity sector, and more remote care leaving families more isolated) the demands for our support going forward are going to increase. To this end we have opened discussions with families and carers to look at new ways to support our families both financially and restoratively. With regard to fund raising we continue to work very hard to generate funds to allow us to continue and indeed, increase our level of support.

Tayside Children with Cancer and Leukaemia

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Trustees responsibilities

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

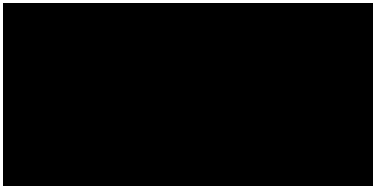
Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 3 December 2025 and signed on behalf of the board of trustees by:



Tayside Children with Cancer and Leukaemia

Independent Examiner's Report to the Trustees of Tayside Children with Cancer and Leukaemia

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Tayside Children with Cancer and Leukaemia ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

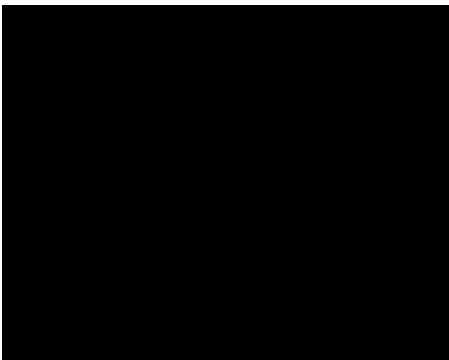
Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



3 December 2025

Tayside Children with Cancer and Leukaemia

Statement of Financial Activities

Year ended 31 March 2025

| | | Unrestricted funds | 2025 Restricted funds | Total funds | 2024 Total funds |
|---|------|-----------------------|-----------------------------|-------------|---------------------|
| | Note | £ | £ | £ | £ |
| Income and endowments | | | | | |
| Donations and legacies | 4 | 63,342 | – | 63,342 | 62,597 |
| Fundraising events | 5 | – | – | – | 97,244 |
| Investment income | 6 | 2,141 | – | 2,141 | 1,468 |
| | | – | – | – | – |
| Total income | | 65,483 | – | 65,483 | 161,309 |
| | | = | = | = | = |
| Expenditure | | | | | |
| Expenditure on raising funds: | | | | | |
| Costs of fundraising | 7 | 3,606 | – | 3,606 | 36,425 |
| Expenditure on charitable activities | 8,9 | 58,683 | – | 58,683 | 47,145 |
| | | – | – | – | – |
| Total expenditure | | 62,289 | – | 62,289 | 83,570 |
| | | = | = | = | = |
| | | – | – | – | – |
| Net income and net movement in funds | | 3,194 | – | 3,194 | 77,739 |
| | | = | = | = | = |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 227,083 | 2,190 | 229,273 | 151,534 |
| | | – | – | – | – |
| Total funds carried forward | | 230,277 | 2,190 | 232,467 | 229,273 |
| | | = | = | = | = |

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 16 form part of these financial statements.

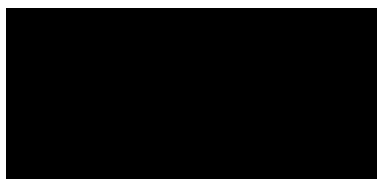
Tayside Children with Cancer and Leukaemia

Statement of Financial Position

31 March 2025

| | Note | 2025 £ | 2024 £ |
|---|------|-----------|-----------|
| Current assets | | | |
| Stock | 15 | 1,600 | 1,200 |
| Debtors | 16 | 25,580 | 17,527 |
| Cash at bank and in hand | | 211,325 | 211,490 |
| | | 238,505 | 230,217 |
| Creditors: amounts falling due within one year | 17 | 6,038 | 944 |
| Net current assets | | 232,467 | 229,273 |
| Total assets less current liabilities | | 232,467 | 229,273 |
| Net assets | | 232,467 | 229,273 |
| | | = | = |
| Funds of the charity | | | |
| Restricted funds | | 2,190 | 2,190 |
| Unrestricted funds | | 230,277 | 227,083 |
| Total charity funds | 19 | 232,467 | 229,273 |
| | | = | = |

These financial statements were approved by the board of trustees and authorised for issue on 3 December 2025, and are signed on behalf of the board by:



Trustee

The notes on pages 8 to 16 form part of these financial statements.

Tayside Children with Cancer and Leukaemia

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is 25 Crathes Way, Broughty Ferry, Dundee, DD5 3BY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The trustees confirm that, after making appropriate enquiries, they have reasonable expectations that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they have adopted the going concern basis in preparing these financial statements.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Tayside Children with Cancer and Leukaemia

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Tayside Children with Cancer and Leukaemia

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - Straight line 10%-25%

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Tayside Children with Cancer and Leukaemia

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

4. Donations and legacies

| | Unrestricted Funds £ | Total Funds 2025 £ | Unrestricted Funds £ | Total Funds 2024 £ |
|------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Donations | | | | |
| Donations | 63,342 | 63,342 | 62,597 | 62,597 |
| | = | = | = | = |

5. Fundraising events

| | Unrestricted Funds £ | Total Funds 2025 £ | Unrestricted Funds £ | Total Funds 2024 £ |
|--------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Fundraising events | – | – | 97,244 | 97,244 |
| | = | = | = | = |

6. Investment income

| | Unrestricted Funds £ | Total Funds 2025 £ | Unrestricted Funds £ | Total Funds 2024 £ |
|---------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Bank interest | 2,141 | 2,141 | 1,468 | 1,468 |
| | = | = | = | = |

7. Costs of fundraising

| | Unrestricted Funds £ | Total Funds 2025 £ | Unrestricted Funds £ | Total Funds 2024 £ |
|----------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Costs of fundraising | 3,606 | 3,606 | 36,425 | 36,425 |
| | = | = | = | = |

Tayside Children with Cancer and Leukaemia

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2025 £ |
|-------------------------|----------------------------|--------------------------|--------------------------|
| Grants paid | 45,289 | – | 45,289 |
| Group outings | 10,235 | – | 10,235 |
| Website | 1,651 | – | 1,651 |
| Stationery & postage | 85 | – | 85 |
| Bank charges | 367 | – | 367 |
| Independent examination | 1,056 | – | 1,056 |
| | - | - | - |
| | 58,683 | – | 58,683 |
| | = | = | = |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|-------------------------|----------------------------|--------------------------|--------------------------|
| Grants paid | 38,148 | – | 38,148 |
| Group outings | 6,023 | 60 | 6,083 |
| Website | 1,855 | – | 1,855 |
| Stationery & postage | 35 | – | 35 |
| Bank charges | 60 | – | 60 |
| Independent examination | 964 | – | 964 |
| | - | - | - |
| | 47,085 | 60 | 47,145 |
| | = | = | = |

9. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Grant funding of activities £ | Total funds 2025 £ | Total fund 2024 £ |
|-------------------------|---|-------------------------------------|--------------------------|-------------------------|
| Grants paid | – | 45,289 | 45,289 | 38,148 |
| Group outings | 10,235 | – | 10,235 | 6,083 |
| Website | 1,651 | – | 1,651 | 1,855 |
| Stationery & postage | 85 | – | 85 | 35 |
| Bank charges | 367 | – | 367 | 60 |
| Independent examination | 1,056 | – | 1,056 | 964 |
| | - | - | - | - |
| | 13,394 | 45,289 | 58,683 | 47,145 |
| | = | = | = | = |

Tayside Children with Cancer and Leukaemia

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

10. Analysis of grants

| | 2025 £ | 2024 £ |
|------------------------------|-----------|-----------|
| Grants to individuals | | |
| Travel grants | 185 | 450 |
| Christmas grants | 7,500 | 12,000 |
| New diagnosis/relapse grants | 14,250 | 11,250 |
| Hardship grants | 4,190 | 4,789 |
| Other grants | 19,164 | 9,659 |
| | - | - |
| | 45,289 | 38,148 |
| Total grants | 45,289 | 38,148 |

11. Independent examination fees

| | 2025 £ | 2024 £ |
|--|-----------|-----------|
| Fees payable to the independent examiner for: Independent examination of the financial statements | 1,036 | 944 |

12. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

None of the Trustees received any remuneration or expenses during the year (2022 - £nil)

14. Tangible fixed assets

| | Equipment £ |
|-----------------------------------|----------------|
| Cost | |
| At 1 April 2024 and 31 March 2025 | 11,057 |
| Depreciation | |
| At 1 April 2024 and 31 March 2025 | 11,057 |
| Carrying amount | |
| At 31 March 2025 | - |
| At 31 March 2024 | - |

15. Stocks

| | 2025 £ | 2024 £ |
|------------|-----------|-----------|
| Stock held | 1,600 | 1,200 |

Tayside Children with Cancer and Leukaemia

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Debtors

| | 2025 | 2024 |
|------------------------------------|---------------|---------------|
| | £ | £ |
| Amounts owed by group undertakings | 21,277 | 17,027 |
| Prepayments and accrued income | 4,303 | 500 |
| | - | - |
| | <u>25,580</u> | <u>17,527</u> |

17. Creditors: amounts falling due within one year

| | 2025 | 2024 |
|------------------------------|-------|------|
| | £ | £ |
| Accruals and deferred income | 6,038 | 944 |
| | = | = |

18. Deferred income

| | 2025 | 2024 |
|-------------------------|-------|------|
| | £ | £ |
| Amount deferred in year | 5,000 | - |
| | = | = |

19. Analysis of charitable funds

Unrestricted funds

| | At 1 April 2024 | Income | Expenditure | At 31 Mar 2025 |
|------------------------|--------------------|---------------|-----------------|-------------------|
| | £ | £ | £ | £ |
| General funds | 221,123 | 65,483 | (61,839) | 224,767 |
| Toy and Equipment Fund | 4,250 | - | - | 4,250 |
| Wellbeing Fund | 1,710 | - | (450) | 1,260 |
| | - | - | - | - |
| | <u>227,083</u> | <u>65,483</u> | <u>(62,289)</u> | <u>230,277</u> |
| | = | = | = | = |

| | At 1 April 2023 | Income | Expenditure | At 31 Mar 2024 |
|------------------------|--------------------|----------------|-----------------|-------------------|
| | £ | £ | £ | £ |
| General funds | 145,034 | 158,799 | (82,710) | 221,123 |
| Toy and Equipment Fund | 4,250 | - | - | 4,250 |
| Wellbeing Fund | - | 2,510 | (800) | 1,710 |
| | - | - | - | - |
| | <u>149,284</u> | <u>161,309</u> | <u>(83,510)</u> | <u>227,083</u> |
| | = | = | = | = |

The general fund is to meet the day to day operating expenses of the charity and to provide support to families in furtherance of the charity's objects.

Toy and Equipment Fund - to purchase toys and equipment for the ward.

Wellbeing Fund - to be used to provide opportunities to children and their families to improve their wellbeing such as access to spa treatments or complementary therapies.

Tayside Children with Cancer and Leukaemia

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of charitable funds *(continued)*

Restricted funds

| | At 1 April 2024 | Income | Expenditure | At 31 March 2025 |
|---------------|--------------------|--------|-------------|---------------------|
| | £ | £ | £ | £ |
| Memorial fund | 750 | – | – | 750 |
| Ward 29 fund | 1,440 | – | – | 1,440 |
| | – | – | – | – |
| | 2,190 | – | – | 2,190 |
| | = | = | = | = |

| | At 1 April 2023 | Income | Expenditure | At 31 March 2024 |
|---------------|--------------------|--------|-------------|---------------------|
| | £ | £ | £ | £ |
| Memorial fund | 750 | – | – | 750 |
| Ward 29 fund | 1,500 | – | (60) | 1,440 |
| | – | – | – | – |
| | 2,250 | – | (60) | 2,190 |
| | = | = | = | = |

Nature and purpose of funds:

Memorial Fund - to purchase an item in memory of one of the children.

Ward 29 - to be put to good use by Ward 29 the paediatric ward at Ninewells Hospital.

20. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2025 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Current assets | 236,315 | 2,190 | 238,505 |
| Creditors less than 1 year | (6,038) | – | (6,038) |
| Net assets | 230,277 | 2,190 | 232,467 |
| | = | = | = |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Current assets | 228,027 | 2,190 | 230,217 |
| Creditors less than 1 year | (944) | – | (944) |
| Net assets | 227,083 | 2,190 | 229,273 |
| | = | = | = |

Tayside Children with Cancer and Leukaemia

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

21. Related parties

TCCL is the sole member of TCCL Lodge, a company limited by guarantee and registered in Scotland (SC043006) in which two of the trustees are also trustees of TCCL. In the event of TCCL Lodge ceasing to exist, TCCL's liability will be limited to no more than £1.

During the year TCCL received no income belonging to TCCL Lodge but transferred cash of £750 (2024 - TCCL received TCCL Lodge income of £3,500). At the year end the balance due from TCCL Lodge was £21,227 (2024 - due to £17,027).

Tayside Children with Cancer and Leukaemia
25 Crathes Way
Broughty Ferry
Dundee
DD5 3BY

3 December 2025

bk plus Limited
Chartered Certified Accountants
Stannergate House
41 Dundee Road West
Broughty Ferry
Dundee
DD5 1NB

Dear Sirs

This representation letter is provided in connection with your preparation of the financial statements and Independent Examination of Tayside Children with Cancer and Leukaemia for the year ending 31 March 2025 in accordance with the Charities SORP (FRS102).

- We acknowledge, as Trustees, our responsibility for preparing financial statements, which give a true and fair view of the financial position of Tayside Children with Cancer and Leukaemia as of 31 March 2025 and of the result of its operations for the period then ended and for making accurate representations to you.
- All accounting records and relevant information have been made available to you for the purpose of your Independent Examination and all transactions undertaken by the charity have been properly reflected in the accounting records or other information provided to you. All other records and related information including minutes of all Trustee meetings have been made available to you.
- There have been no irregularities, or allegations thereof involving Trustees or management who have a significant role in internal control or that could have a material effect on the financial statements.
- We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its operations. The charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
- We have no plans or intentions that may materially alter the carrying value and where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.
- We confirm that we have disclosed to you all related party transactions relevant to the charity and that we are not aware of further related party matters that require disclosure other than those already disclosed in the accounts.
- We confirm that, having considered our expectations and intentions for the next twelve months and the availability of working capital, the charity is a going concern.

- We confirm that, has satisfactory title to all assets and there are no liens or encumbrances on the assets.
- There are no liabilities, contingent liabilities or guarantees to third parties, other than those disclosed in the accounts.
- There have been no events since the balance sheet date that require disclosure or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.
- The charity has at no time during the period entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for trustees nor to guarantee or provide security for such matters, except as disclosed in the accounts.
- We confirm there are no restricted fund income and expenditure to be reflected within the accounts.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of enquiries of Trustees with relevant knowledge and experience, and where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully,

Signed on behalf of the board by

A large black rectangular redaction box covering the signature of the trustee.

Trustee