

Arran Cancer Support Trust

Scotland · Charity number SC027348

Details

Known as	ArCaS
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	1902-01-01
Register	View on the OSCR register

Contact

Address	Almarran Blackwaterfoot KA27 8HB
Website	https://www.arrancancersupport.org

Activities

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

Purposes: 'the advancement of health'

What the charity does: Arran Cancer Support was established in 1989 and since then has provided support to people on Arran who have been impacted by cancer. The services provided include annual financial payment for the provision of a dedicated NHS cancer nurse who is based on Arran. financial support for people who want to take their own car to hospital appointments with the help of a companion. drivers who meet service users at either Ardrossan or Troon port and take them to and from hospital appointments on the mainland. support for emergency accommodation needs when returning ferries do not sail. a wide range of complementary therapies to help people with well-being. a comfortable area to chat and relax in its Hub in Brodick....and a good deal more.

Beneficiaries: 'People with disabilities or health problems'

Objectives: 4.1 To relieve the suffering and distress of people with cancer on the Isle of Arran, including Holy Isle, by:- 4.1.1 Providing home care, transport and other services to those in need of support. 4.1.2 Providing skilled listening and supportive services for patients and their families. 4.1.3 Acting as facilitators for general palliative care. 4.2 To provide any other service compatible with the objects of the organisation

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£177,688	£183,431	-	5
2024-03-31	£179,541	£167,229	-	3
2023-03-31	£177,833	£147,067	-	5
2022-03-31	£138,519	£114,290	-	3
2021-03-31	£109,321	£103,515	-	4

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
Arran Cancer Support Trust**

Burgoyne Carey
Chartered Accountants
Pavilion 2
3 Dava Street
Broomloan Road
Glasgow
G51 2JA

Arran Cancer Support Trust

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Arran Cancer Support Trust
REPORT OF THE TRUSTEES
For The Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide transport to and from island and mainland hospitals for Cancer patients on Arran. ArCaS drivers, who are volunteers, will collect patients from the ferry terminal at Ardrossan and take them to the appropriate hospital for their appointment. The driver, or another, will then bring them back to the ferry terminal. On Arran, a taxi service is used to take patients to the Brodick ferry terminal and home again, when necessary. Patients can apply for a ferry travel warrant to cover the cost of a foot passenger return fare for each of their hospital visits. Since the Covid pandemic, a number of patients have chosen to take their own vehicle across on the ferry and the trustees have been happy to reimburse associated costs.

To provide equipment to hospitals, local surgeries and community nurses which will help in the treatment and wellbeing of islanders who have cancer. In this accounting year, ArCaS supported the provision of cancer diagnosis aids for the Arran Medical Group surgeries, e.g. equipment for diagnosing and treating skin cancer.

To provide counselling and complementary therapy to cancer patients on Arran. Each patient is initially offered six sessions, the practitioners being fully qualified and registered professionals in their fields.

All the above services are provided in the strictest confidence and at no cost to the patient.

To fund the post of Cancer Care Support Nurse (Palliative Care) to work alongside the Arran-based team of District Nurses, the position to be recruited and employed by the Ayrshire and Arran Health Board through the Arran Medical Group.

Volunteers

Approximately 40 volunteers give their time to staff the Charity Shop which is the main source of income. They give over 90 hours a week and their input is essential and much appreciated by trustees, employees and customers.

The trustees also give their time voluntarily and seek to develop new initiatives to support people on Arran impacted by cancer. In the summer of 2024, we formally opened a Hub in the buildings of the former CalMac ferry terminal, with a "Room to Talk" and a meeting space for our work and use by other Arran community groups.

Trustees also provide holiday cover for the ArCaS Coordinator, who is the first port of call for organising the transport needs of the patients, and support our wellbeing officer who arranges complementary therapies.

Trustees continue to look forward and consider new opportunities for the charity to raise funds and provide additional support services.

Arran Cancer Support Trust

REPORT OF THE TRUSTEES For The Year Ended 31 March 2025

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Cancer Care Support Nurse

ArCaS have pledged £30,000 each year for this position. The Cancer Care Support Nurse performs a very important role in the physical and emotional care of cancer patients throughout their illness.

Patient Transport

The transport system remains the other main reason for the existence of ArCaS, and patient transfers and ferry travel warrants are much appreciated by patients and their families during difficult times.

During the year to 31 March 2025, our drivers made 365 runs in which they covered 28,327 miles. There were also 138 taxi runs. Most of these were on the island but there were also some runs to the mainland hospitals when no more drivers were available.

Ferry-related issues continued to provide challenges, with appointments having to be re-scheduled on many occasions, and some people travelling up to a couple of days early to make sure they got there in time.

Wellbeing Support

The many therapies offered have been much appreciated by patients at a difficult time of their lives. In this financial year we facilitated 391 wellbeing sessions for 48 clients. This includes Reflexology, Reiki, Massage, Podiatry, Osteopathy, Haircuts and Nails with 16 practitioners.

The Cancer Support Group holds monthly meetings in the Hub sessions.

Fundraising activities

Sales through the charity's shop in Brodick remain the primary source of income. We are very grateful to the island community for their support, both in terms of donating and buying; and to our dedicated shop staff and volunteers for running a great shop. We are looking closely at possible new income streams.

We have gained publicity for our charity and engaged with a number of different groups and activities on the island. We will continue to improve our profile across digital and more traditional channels.

We are very grateful to a number of people who have chosen to undertake activities to raise money for ArCaS.

FINANCIAL REVIEW

Financial position

Whilst the previous accounting year saw high expenditure on the new Hub, this year saw no significant capital expenditure. Income from the shop, fundraising and donations increased slightly by 2.7% over the year; expenditure on charitable activities decreased by 9.4%; and the cost of running the charity increased significantly by over 25%, much of this due to a much higher wage bill (and associated costs: pensions, National Insurance, etc.).

Note that the expenditure on charitable activities does not include all costs for the Cancer Support Nurse, due to invoices falling into other financial years.

Whilst the Balance Sheet is still healthy, the trustees are aware going into the financial year 2025-26 that costs need to be controlled, and this, along with a fundraising push, is the focus of their attention.

Reserves policy

It is the Trustees' policy to retain a minimum of £60,000 in unreserved funds to enable the transport service to continue in the event of a sudden drop in income. This is the primary reason for the existence of ArCaS and is therefore our priority.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

ArCaS is a SCIO and the governing document is the constitution.

Arran Cancer Support Trust

REPORT OF THE TRUSTEES For The Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

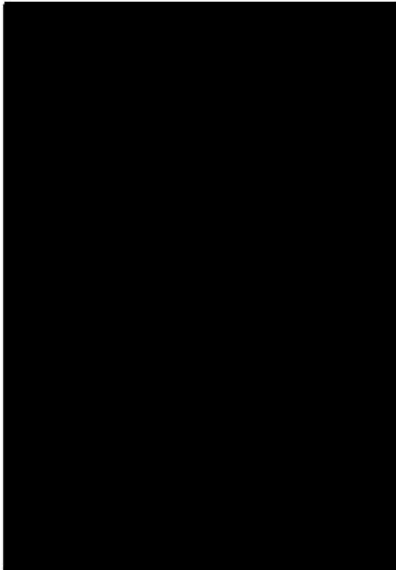
Recruitment and appointment of new trustees

Trustee recruitment is done by the existing Trustees identifying persons who have shown an interest in the workings of ArCaS and have a reputation for positive community involvement. If there is a vacancy their names are put forward to the committee and, if approved by them, an invitation to join is offered.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

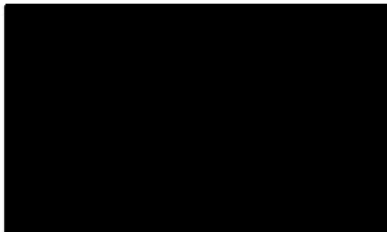
SC027348



Independent Examiner

Burgoyne Carey
Chartered Accountants
Pavilion 2
3 Dava Street
Broomloan Road
Glasgow
G51 2JA

Approved by order of the board of trustees on 4 September 2025 and signed on its behalf by:



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ARRAN CANCER SUPPORT TRUST

I report on the accounts for the year ended 31 March 2025 set out on pages five to twelve.

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.

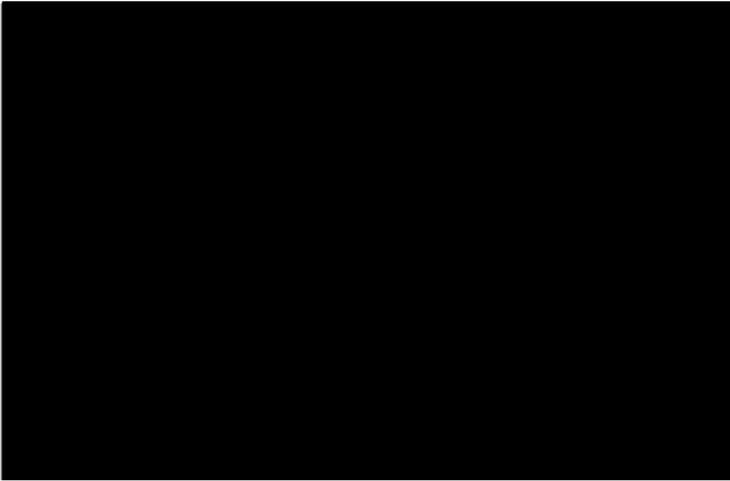
Independent examiner's statement

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 Regulations

have 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.



Burgoyne Carey
Chartered Accountants
Pavilion 2
3 Dava Street
Broomloan Road
Glasgow
G51 2JA

Date: 4th September 2025

Arran Cancer Support Trust

STATEMENT OF FINANCIAL ACTIVITIES For The Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	26,764	-	26,764	20,152
Other trading activities	3	148,829	-	148,829	157,327
Investment income	4	<u>2,095</u>	<u>-</u>	<u>2,095</u>	<u>2,062</u>
Total		<u>177,688</u>	<u>-</u>	<u>177,688</u>	<u>179,541</u>
EXPENDITURE ON					
Raising funds		99,267	-	99,267	79,036
Charitable activities					
General Practices		15,323	-	15,323	15,151
Patient Transfers		28,161	-	28,161	32,190
Ferry Transfer Warrants		441	-	441	802
Wellbeing Support		21,908	-	21,908	20,235
Payments to Patients		6,077	-	6,077	8,871
Arran Medical Group		3,022	-	3,022	3,413
Other		-	-	-	2,000
Other		<u>9,232</u>	<u>-</u>	<u>9,232</u>	<u>5,531</u>
Total		<u>183,431</u>	<u>-</u>	<u>183,431</u>	<u>167,229</u>
NET INCOME/(EXPENDITURE)		(5,743)	-	(5,743)	12,312
RECONCILIATION OF FUNDS					
Total funds brought forward		283,774	9,773	293,547	281,235
TOTAL FUNDS CARRIED FORWARD		<u>278,031</u>	<u>9,773</u>	<u>287,804</u>	<u>293,547</u>

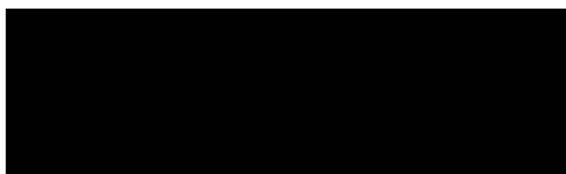
The notes form part of these financial statements

Arran Cancer Support Trust

BALANCE SHEET 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	7	128,609	-	128,609	129,778
CURRENT ASSETS					
Debtors	8	1,448	-	1,448	1,043
Cash at bank and in hand		152,244	9,773	162,017	166,217
		<u>153,692</u>	<u>9,773</u>	<u>163,465</u>	<u>167,260</u>
CREDITORS					
Amounts falling due within one year	9	(4,270)	-	(4,270)	(3,491)
NET CURRENT ASSETS		<u>149,422</u>	<u>9,773</u>	<u>159,195</u>	<u>163,769</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>278,031</u>	<u>9,773</u>	<u>287,804</u>	<u>293,547</u>
NET ASSETS		<u>278,031</u>	<u>9,773</u>	<u>287,804</u>	<u>293,547</u>
FUNDS	10				
Unrestricted funds				278,031	283,774
Restricted funds				9,773	9,773
TOTAL FUNDS				<u>287,804</u>	<u>293,547</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 September 2025 and were signed on its behalf by:



The notes form part of these financial statements

Arran Cancer Support Trust

NOTES TO THE FINANCIAL STATEMENTS For The Year Ended 31 March 2025

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Long leasehold	- 4% on cost
Computer equipment	- 20% on cost

The trustees consider that the value of the property at The Pier, Brodick as stated in the accounts is accurate and that ongoing maintenance policy will ensure no reduction in its value.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Arran Cancer Support Trust

NOTES TO THE FINANCIAL STATEMENTS - continued For The Year Ended 31 March 2025

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Gifts	-	6,443
Donations	<u>26,764</u>	<u>13,709</u>
	<u>26,764</u>	<u>20,152</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	-	257
Shop income	<u>148,829</u>	<u>157,070</u>
	<u>148,829</u>	<u>157,327</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>2,095</u>	<u>2,062</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,709	6,443	20,152
Other trading activities	157,327	-	157,327
Investment income	<u>2,062</u>	<u>-</u>	<u>2,062</u>
Total	<u>173,098</u>	<u>6,443</u>	<u>179,541</u>
EXPENDITURE ON			
Raising funds	79,036	-	79,036
Charitable activities			
General Practices	15,151	-	15,151
Patient Transfers	32,190	-	32,190
Ferry Transfer Warrants	802	-	802
Wellbeing Support	20,235	-	20,235
Payments to Patients	8,871	-	8,871
Arran Medical Group	3,413	-	3,413
Other			

Arran Cancer Support Trust

NOTES TO THE FINANCIAL STATEMENTS - continued For The Year Ended 31 March 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
	2,000	-	2,000
Other	<u>5,531</u>	<u>-</u>	<u>5,531</u>
Total	<u>167,229</u>	<u>-</u>	<u>167,229</u>
NET INCOME	5,869	6,443	12,312
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>277,905</u>	<u>3,330</u>	<u>281,235</u>
TOTAL FUNDS CARRIED FORWARD	<u>283,774</u>	<u>9,773</u>	<u>293,547</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Computer equipment £	Totals £
COST				
At 1 April 2024 and 31 March 2025	<u>105,000</u>	<u>25,408</u>	<u>764</u>	<u>131,172</u>
DEPRECIATION				
At 1 April 2024	-	1,016	378	1,394
Charge for year	<u>-</u>	<u>1,016</u>	<u>153</u>	<u>1,169</u>
At 31 March 2025	<u>-</u>	<u>2,032</u>	<u>531</u>	<u>2,563</u>
NET BOOK VALUE				
At 31 March 2025	<u>105,000</u>	<u>23,376</u>	<u>233</u>	<u>128,609</u>
At 31 March 2024	<u>105,000</u>	<u>24,392</u>	<u>386</u>	<u>129,778</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
VAT	<u>1,448</u>	<u>1,043</u>

Arran Cancer Support Trust

NOTES TO THE FINANCIAL STATEMENTS - continued For The Year Ended 31 March 2025

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Taxation and social security	3,670	2,891
Other creditors	<u>600</u>	<u>600</u>
	<u>4,270</u>	<u>3,491</u>

10. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	283,774	(5,743)	278,031
Restricted funds			
Covid Resilience	330	-	330
Youth Philanthropy Initiative	3,000	-	3,000
National Farmers Union	<u>6,443</u>	<u>-</u>	<u>6,443</u>
	<u>9,773</u>	<u>-</u>	<u>9,773</u>
TOTAL FUNDS	<u>293,547</u>	<u>(5,743)</u>	<u>287,804</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	177,688	(183,431)	(5,743)
TOTAL FUNDS	<u>177,688</u>	<u>(183,431)</u>	<u>(5,743)</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	277,905	5,869	283,774
Restricted funds			
Covid Resilience	330	-	330
Youth Philanthropy Initiative	3,000	-	3,000
National Farmers Union	<u>-</u>	<u>6,443</u>	<u>6,443</u>
	<u>3,330</u>	<u>6,443</u>	<u>9,773</u>
TOTAL FUNDS	<u>281,235</u>	<u>12,312</u>	<u>293,547</u>

Arran Cancer Support Trust

NOTES TO THE FINANCIAL STATEMENTS - continued For The Year Ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	173,098	(167,229)	5,869
Restricted funds			
National Farmers Union	6,443	-	6,443
TOTAL FUNDS	<u>179,541</u>	<u>(167,229)</u>	<u>12,312</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	277,905	126	278,031
Restricted funds			
Covid Resilience	330	-	330
Youth Philanthropy Initiative	3,000	-	3,000
National Farmers Union	-	6,443	6,443
	3,330	6,443	9,773
TOTAL FUNDS	<u>281,235</u>	<u>6,569</u>	<u>287,804</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	350,786	(350,660)	126
Restricted funds			
National Farmers Union	6,443	-	6,443
TOTAL FUNDS	<u>357,229</u>	<u>(350,660)</u>	<u>6,569</u>

Arran Cancer Support Trust

NOTES TO THE FINANCIAL STATEMENTS - continued For The Year Ended 31 March 2025

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Arran Cancer Support Trust

DETAILED STATEMENT OF FINANCIAL ACTIVITIES For The Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	6,443
Donations	<u>26,764</u>	<u>13,709</u>
	26,764	20,152
Other trading activities		
Fundraising events	-	257
Shop income	<u>148,829</u>	<u>157,070</u>
	148,829	157,327
Investment income		
Deposit account interest	<u>2,095</u>	<u>2,062</u>
Total incoming resources	177,688	179,541
EXPENDITURE		
Other trading activities		
Wages	84,430	68,655
Pensions	2,159	1,066
Repairs and Renewals	6,385	4,524
Insurance	2,506	1,543
Water Rates	269	165
Refuse Collection	1,407	1,323
Sundry Expenses	1,965	881
Meeting Room Hire	<u>146</u>	<u>879</u>
	99,267	79,036
Charitable activities		
Grants to institutions	18,345	20,564
Grants to individuals	<u>56,587</u>	<u>62,098</u>
	74,932	82,662
Support costs		
Management		
Telephone	1,727	1,372
Advertising	956	920
Sundries	<u>1,393</u>	<u>816</u>
	4,076	3,108
Finance		
Subscriptions	779	-
Carried forward	779	-

This page does not form part of the statutory financial statements

Arran Cancer Support Trust

DETAILED STATEMENT OF FINANCIAL ACTIVITIES For The Year Ended 31 March 2025

	2025 £	2024 £
Finance		
Brought forward	779	-
Bank charges	106	108
Long leasehold	1,016	1,016
Computer equipment	<u>153</u>	<u>153</u>
	2,054	1,277
Human resources		
Software licences	562	-
Governance costs		
Accountancy and legal fees	1,778	485
Payroll Fees	<u>762</u>	<u>661</u>
	<u>2,540</u>	<u>1,146</u>
Total resources expended	<u>183,431</u>	<u>167,229</u>
Net (expenditure)/income	<u>(5,743)</u>	<u>12,312</u>

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
Arran Cancer Support Trust**

Burgoyne Carey
Chartered Accountants
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Arran Cancer Support Trust

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Arran Cancer Support Trust

REPORT OF THE TRUSTEES For The Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide transport to and from island and mainland hospitals for Cancer patients on Arran. ArCaS drivers, who are volunteers, will collect patients from the ferry terminal at Ardrossan and take them to the appropriate hospital for their appointment. The driver, or another, will then bring them back to the ferry terminal. On Arran, a taxi service is used to take patients to the Brodick ferry terminal and home again, when necessary. Patients can apply for a ferry travel warrant to cover the cost of a foot passenger return fare for each of their hospital visits.

To provide equipment to hospitals, local surgeries and community nurses which will help in the treatment and wellbeing of those islanders who have cancer. Numerous items of equipment such as commodes and beds for the Community Nurses to use in patients' homes, cancer diagnosis aids for the Arran Medical Group surgeries e.g. digital cameras, breast awareness model, a Relatives Room prepared and furnished at Arran War Memorial Hospital and a storage facility for Community Nurse equipment.

To provide counselling and complementary therapy to cancer patients on Arran. Each patient is offered six sessions, the practitioners being fully qualified and registered professionals in their fields. To fund the post of Director of Cancer Services for the island, the position to be recruited and employed by the Ayrshire and Arran Health Board through the Arran Medical Group.

All the above services are provided in the strictest confidence and at no cost to the patient.

Volunteers

Approximately 40 volunteers give their time to staff the Charity Shop which is the main source of income. They give over 90 hours a week and their input is essential. The Trustees also give their time voluntarily on working in the shop, administration, accounting and co-ordinating the transport needs of the patients and arranging Complementary Therapy.

Arran Cancer Support Trust

REPORT OF THE TRUSTEES For The Year Ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Cancer Care Support Nurse

We have pledged £30,000 each year for the ArCaS support nurse who performs a very important role in the physical and emotional care of cancer patients throughout their illness. [REDACTED] has quickly adapted to this role. During the lockdown she has been in contact with many patients who otherwise may not have been supported by her. She has an ongoing heavy workload and is greatly appreciated by Arran Medical Group and the families she supports. We have also donated baby alarms, thermometers and nebulisers for use by chemotherapy patients.

Patient Transport

The transport system remains the other main reason for the existence of ArCaS, and patient transfers and ferry travel warrants are much appreciated by patients and their families during difficult times. During the year to 31 March 2022 our drivers made 282 runs in which they covered 19,529 miles. There were also 79 taxi runs on the island. These figures are all up on last year but both years have been affected by variable Covid regulations.

The organisation of transport has been difficult. In February alone 50% of 32 bookings made were cancelled and 4 out of 10 taxi runs were cancelled. These problems have been due to Covid, weather or ferry problems or sometimes all three.

We hope for smoother weather ahead!

Wellbeing Support

As in the previous year most therapies have been affected by Covid, although things are now improving. The many therapies offered have been much appreciated by patients at a difficult time of their lives. We funded a total of 131 therapy sessions over the past year.

The Arran Cancer Support group has been able to function again recently and we have distributed cards to raise the profile of the group within the local population.

Fundraising activities

In 2021 shop income and functioning was seriously affected by Covid. Our first priority has always been the safety of our staff, volunteers and customers. Shop functioning is much more back to normal levels now and we are looking at possible new income streams.

Improving our methods of publicising ArCaS and improving our digital footprint are important issues which we are actively pursuing.

We are currently considering employing an ArCaS support co-ordinator, part of whose duties would include the development of our fund raising activities. Other duties would include being a first point of contact and signposting to the various services we offer.

FINANCIAL REVIEW

Financial position

Our main source of income is our charity shop. Income from the shop was seriously affected because of Covid closure, but we are now almost back to normal. As mentioned last year, were it not for government grants we would be in a difficult position.

We continue to support all transport and well being requests, along with our cancer care nurse, and ongoing equipment store rental.

Bank balances at the end of March 2022 were: RBS £92,181 and Barclays £53,410 making a total of £145,591.

These figures are up from last year because requests for our services have been reduced but this will change soon. Shop income remains higher than ever.

Reserves policy

It is the Trustees' policy to retain a minimum of £60,000 in unreserved funds to enable the transport service to continue in the event of a sudden drop in income. This is the primary reason for the existence of ArCaS and is therefore our priority.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

ArCaS is a SCIO and the governing document is the constitution.

Arran Cancer Support Trust

REPORT OF THE TRUSTEES For The Year Ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustee recruitment is done by the existing Trustees identifying persons who have shown an interest in the workings of ArCaS and have a reputation for positive community involvement. If there is a vacancy their names are put forward to the committee and, if approved by them, an invitation to join is offered.

REFERENCE AND ADMINISTRATIVE DETAILS

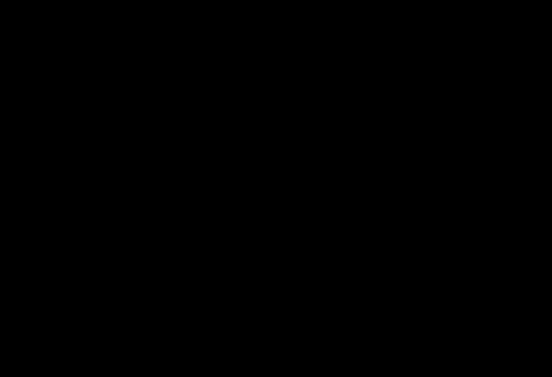
Registered Charity number

SC027348

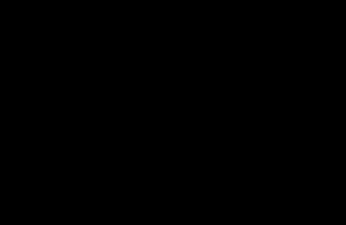
Principal address

The Pier
Brodict
Isle of Arran
KA27 8AU

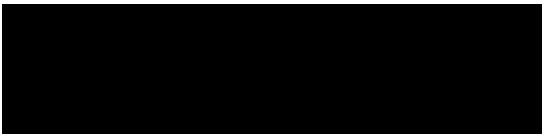
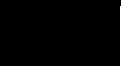
Trustees



Independent Examiner



Approved by order of the board of trustees on 7 June 2022 and signed on its behalf by:


Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ARRAN CANCER SUPPORT TRUST

I report on the accounts for the year ended 31 March 2022 set out on pages five to twelve.

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

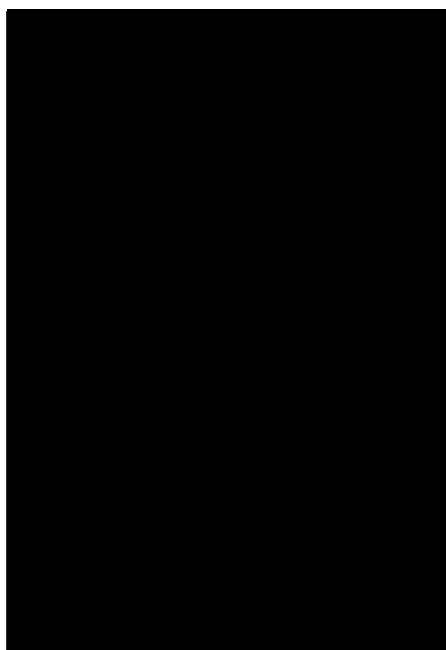
In connection with my examination, no matter has come to my attention :

(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 Regulations

have 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.



Arran Cancer Support Trust

STATEMENT OF FINANCIAL ACTIVITIES For The Year Ended 31 March 2022

		Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	22,497	-	22,497	92,024
Other trading activities	3	115,978	-	115,978	17,261
Investment income	4	44	-	44	36
Total		138,519	-	138,519	109,321
EXPENDITURE ON					
Raising funds		53,688	-	53,688	46,691
Charitable activities					
Arran Hospital		2,550	-	2,550	3,400
General Practices		30,000	-	30,000	30,995
Community Nurses		-	-	-	138
Patient Transfers		17,877	-	17,877	14,317
Ferry Transfer Warrants		406	-	406	128
Wellbeing Support		6,934	-	6,934	3,588
Payments to Patients		1,243	-	1,243	872
Other		1,592	-	1,592	3,386
Total		114,290	-	114,290	103,515
NET INCOME		24,229	-	24,229	5,806
RECONCILIATION OF FUNDS					
Total funds brought forward		225,910	330	226,240	220,434
TOTAL FUNDS CARRIED FORWARD		250,139	330	250,469	226,240

The notes form part of these financial statements

Arran Cancer Support Trust

BALANCE SHEET 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	7	105,225	-	105,225	105,300
CURRENT ASSETS					
Cash at bank and in hand		145,604	330	145,934	121,600
CREDITORS					
Amounts falling due within one year	8	(690)	-	(690)	(660)
NET CURRENT ASSETS		<u>144,914</u>	<u>330</u>	<u>145,244</u>	<u>120,940</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>250,139</u>	<u>330</u>	<u>250,469</u>	<u>226,240</u>
NET ASSETS		<u>250,139</u>	<u>330</u>	<u>250,469</u>	<u>226,240</u>
FUNDS	9				
Unrestricted funds				250,139	225,910
Restricted funds				330	330
TOTAL FUNDS				<u>250,469</u>	<u>226,240</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7 June 2022 and were signed on its behalf by:

Trustee

Arran Cancer Support Trust

NOTES TO THE FINANCIAL STATEMENTS For The Year Ended 31 March 2022

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Computer equipment	- 20% on cost

The trustees consider that the value of the property at The Pier, Brodick as stated in the accounts is accurate and that ongoing maintenance policy will ensure no reduction in its value.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Arran Cancer Support Trust

NOTES TO THE FINANCIAL STATEMENTS - continued For The Year Ended 31 March 2022

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	12,238	10,914
Gift aid	-	207
Grants	9,613	79,856
VAT Repayments	646	1,047
	<u>22,497</u>	<u>92,024</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Coronavirus Job Retention Scheme	337	22,550
Covid Closure Grants	7,000	22,000
Co-Op Local Community Fund	-	12,389
Third Sector Resilience Fund	-	22,917
Other grants	2,276	-
	<u>9,613</u>	<u>79,856</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Shop income	<u>115,978</u>	<u>17,261</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>44</u>	<u>36</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Arran Cancer Support Trust

NOTES TO THE FINANCIAL STATEMENTS - continued For The Year Ended 31 March 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	69,106	22,918	92,024
Other trading activities	17,261	-	17,261
Investment income	36	-	36
Total	86,403	22,918	109,321
 EXPENDITURE ON			
Raising funds	43,712	2,979	46,691
Charitable activities			
Arran Hospital	400	3,000	3,400
General Practices	30,995	-	30,995
Community Nurses	138	-	138
Patient Transfers	-	14,317	14,317
Ferry Transfer Warrants	-	128	128
Wellbeing Support	3,588	-	3,588
Payments to Patients	872	-	872
Other	1,222	2,164	3,386
Total	80,927	22,588	103,515
 NET INCOME	5,476	330	5,806
 RECONCILIATION OF FUNDS			
Total funds brought forward	220,434	-	220,434
 TOTAL FUNDS CARRIED FORWARD	225,910	330	226,240

Arran Cancer Support Trust

NOTES TO THE FINANCIAL STATEMENTS - continued For The Year Ended 31 March 2022

7. TANGIBLE FIXED ASSETS

	Freehold property £	Computer equipment £	Totals £
COST			
At 1 April 2021 and 31 March 2022	105,000	375	105,375
DEPRECIATION			
At 1 April 2021	-	75	75
Charge for year	-	75	75
At 31 March 2022	-	150	150
NET BOOK VALUE			
At 31 March 2022	105,000	225	105,225
At 31 March 2021	105,000	300	105,300

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	690	660

9. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	225,910	24,229	250,139
Restricted funds			
Covid Resilience	330	-	330
TOTAL FUNDS	226,240	24,229	250,469

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	138,519	(114,290)	24,229
TOTAL FUNDS	138,519	(114,290)	24,229

Arran Cancer Support Trust

NOTES TO THE FINANCIAL STATEMENTS - continued For The Year Ended 31 March 2022

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	220,434	5,476	225,910
Restricted funds			
Covid Resilience	-	330	330
TOTAL FUNDS	<u>220,434</u>	<u>5,806</u>	<u>226,240</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	86,403	(80,927)	5,476
Restricted funds			
Covid Resilience	22,918	(22,588)	330
TOTAL FUNDS	<u>109,321</u>	<u>(103,515)</u>	<u>5,806</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	220,434	29,705	250,139
Restricted funds			
Covid Resilience	-	330	330
TOTAL FUNDS	<u>220,434</u>	<u>30,035</u>	<u>250,469</u>

Arran Cancer Support Trust

NOTES TO THE FINANCIAL STATEMENTS - continued For The Year Ended 31 March 2022

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	224,922	(195,217)	29,705
Restricted funds			
Covid Resilience	22,918	(22,588)	330
TOTAL FUNDS	<u>247,840</u>	<u>(217,805)</u>	<u>30,035</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Arran Cancer Support Trust

DETAILED STATEMENT OF FINANCIAL ACTIVITIES For The Year Ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,238	10,914
Gift aid	-	207
Grants	9,613	79,856
VAT Repayments	646	1,047
	22,497	92,024
Other trading activities		
Shop income	115,978	17,261
Investment income		
Deposit account interest	44	36
Total incoming resources	138,519	109,321
 EXPENDITURE		
Other trading activities		
Wages	43,747	42,411
Social security	2,276	-
Pensions	744	-
Licensing	299	-
Repairs and Renewals	2,084	2,004
Insurance	1,339	1,322
Water Rates	-	113
Refuse Collection	1,154	841
Sundry Expenses	95	-
Auchrannie Room Hire	274	-
	52,012	46,691
Charitable activities		
Grants to institutions	32,550	34,395
Grants to individuals	26,460	19,043
	59,010	53,438
Support costs		
Management		
Telephone	1,285	1,040
Postage and stationery	66	100
Advertising	235	638
Sundries	670	632
	2,256	2,410

This page does not form part of the statutory financial statements

Arran Cancer Support Trust

DETAILED STATEMENT OF FINANCIAL ACTIVITIES For The Year Ended 31 March 2022

	2022 £	2021 £
Management		
Governance costs		
Accountancy and legal fees	690	660
Payroll Fees	247	241
Depreciation of tangible fixed assets	75	75
	<u>1,012</u>	<u>976</u>
Total resources expended	<u>114,290</u>	<u>103,515</u>
Net income	<u><u>24,229</u></u>	<u><u>5,806</u></u>

This page does not form part of the statutory financial statements