

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022  
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 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**

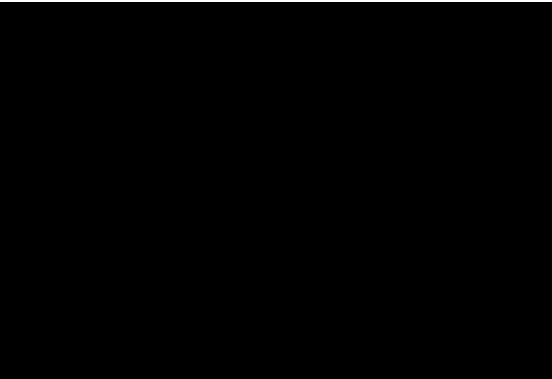
#### **Registered Charity number**

SC027348

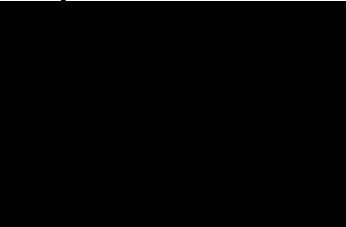
#### **Principal address**

The Pier  
Brodict  
Isle of Arran  
KA27 8AU

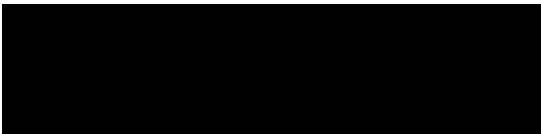
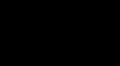
#### **Trustees**



#### **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**

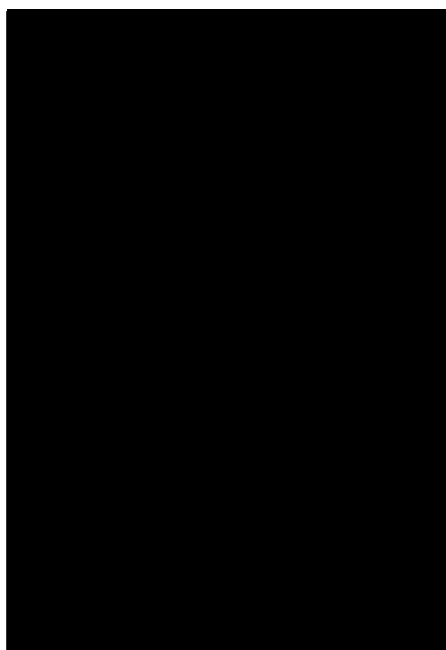
In connection with my examination, no matter has come to my attention :

(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				
<b>INCOME AND ENDOWMENTS FROM</b>					
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
<b>Total</b>		<b>138,519</b>	<b>-</b>	<b>138,519</b>	<b>109,321</b>
<b>EXPENDITURE ON</b>					
Raising funds		53,688	-	53,688	46,691
<b>Charitable activities</b>					
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
<b>Total</b>		<b>114,290</b>	<b>-</b>	<b>114,290</b>	<b>103,515</b>
<b>NET INCOME</b>		<b>24,229</b>	<b>-</b>	<b>24,229</b>	<b>5,806</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		225,910	330	226,240	220,434
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>250,139</b>	<b>330</b>	<b>250,469</b>	<b>226,240</b>

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 £
<b>FIXED ASSETS</b>					
Tangible assets	7	105,225	-	105,225	105,300
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		145,604	330	145,934	121,600
<b>CREDITORS</b>					
Amounts falling due within one year	8	(690)	-	(690)	(660)
<b>NET CURRENT ASSETS</b>		<u>144,914</u>	<u>330</u>	<u>145,244</u>	<u>120,940</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>250,139</u>	<u>330</u>	<u>250,469</u>	<u>226,240</u>
<b>NET ASSETS</b>		<u>250,139</u>	<u>330</u>	<u>250,469</u>	<u>226,240</u>
<b>FUNDS</b>	9				
Unrestricted funds				250,139	225,910
Restricted funds				330	330
<b>TOTAL FUNDS</b>				<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	69,106	22,918	92,024
Other trading activities	17,261	-	17,261
Investment income	36	-	36
<b>Total</b>	<b>86,403</b>	<b>22,918</b>	<b>109,321</b>
 <b>EXPENDITURE ON</b>			
Raising funds	43,712	2,979	46,691
<b>Charitable activities</b>			
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
<b>Total</b>	<b>80,927</b>	<b>22,588</b>	<b>103,515</b>
 <b>NET INCOME</b>	<b>5,476</b>	<b>330</b>	<b>5,806</b>
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	220,434	-	220,434
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<b>225,910</b>	<b>330</b>	<b>226,240</b>

# 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 £
<b>COST</b>			
At 1 April 2021 and 31 March 2022	105,000	375	105,375
<b>DEPRECIATION</b>			
At 1 April 2021	-	75	75
Charge for year	-	75	75
At 31 March 2022	-	150	150
<b>NET BOOK VALUE</b>			
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 £
<b>Unrestricted funds</b>			
General fund	225,910	24,229	250,139
<b>Restricted funds</b>			
Covid Resilience	330	-	330
<b>TOTAL FUNDS</b>	226,240	24,229	250,469

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	138,519	(114,290)	24,229
<b>TOTAL FUNDS</b>	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 £
<b>Unrestricted funds</b>			
General fund	220,434	5,476	225,910
<b>Restricted funds</b>			
Covid Resilience	-	330	330
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	86,403	(80,927)	5,476
<b>Restricted funds</b>			
Covid Resilience	22,918	(22,588)	330
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	220,434	29,705	250,139
<b>Restricted funds</b>			
Covid Resilience	-	330	330
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	224,922	(195,217)	29,705
<b>Restricted funds</b>			
Covid Resilience	22,918	(22,588)	330
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	12,238	10,914
Gift aid	-	207
Grants	9,613	79,856
VAT Repayments	646	1,047
	<hr/>	<hr/>
	22,497	92,024
<b>Other trading activities</b>		
Shop income	115,978	17,261
<b>Investment income</b>		
Deposit account interest	44	36
	<hr/>	<hr/>
<b>Total incoming resources</b>	138,519	109,321
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
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	-
	<hr/>	<hr/>
	52,012	46,691
<b>Charitable activities</b>		
Grants to institutions	32,550	34,395
Grants to individuals	26,460	19,043
	<hr/>	<hr/>
	59,010	53,438
<b>Support costs</b>		
<b>Management</b>		
Telephone	1,285	1,040
Postage and stationery	66	100
Advertising	235	638
Sundries	670	632
	<hr/>	<hr/>
	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 £
<b>Management</b>		
<b>Governance costs</b>		
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	114,290	103,515
Net income	<u>24,229</u>	<u>5,806</u>

This page does not form part of the statutory financial statements