

**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

CONTENTS OF THE FINANCIAL STATEMENTS For The Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

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

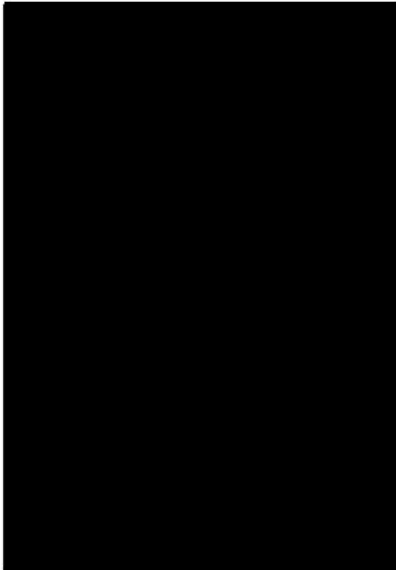
Recruitment and appointment of new trustees

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

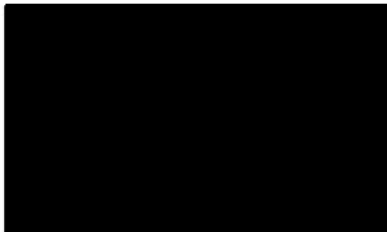
SC027348



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.

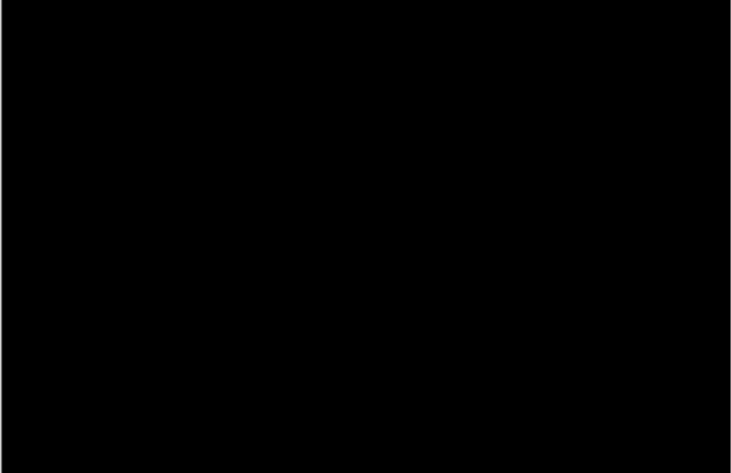
Independent examiner's statement

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>

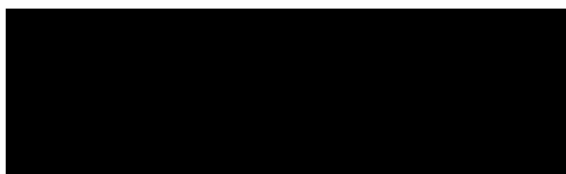
The notes form part of these financial statements

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
	<u>3,330</u>	<u>6,443</u>	<u>9,773</u>
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>