

Comrie Cancer Research And Relief Club

Scotland · Charity number SC032954

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2002-03-16
Register	View on the OSCR register

Contact

Address	Beinn Toaig. The Ross Comrie. Crieff Perthshire PH6 2JU
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Activities

Activities: 'It makes grants, donations or gifts to organisations'

Purposes: 'the advancement of health'

What the charity does: The club's main aim is to raise funds through the sale of donated goods from shop premises at 7 Dunira Street, Comrie, which it utilises in order to make donations on a monthly basis to Scottish hospitals and hospices for cancer care and research.

Beneficiaries: 'People with disabilities or health problems'

Objectives: To relieve the suffering and distress of those affected by Cancer and to do all things incidental to or conducive to the attainment of the foregoing objects whilst retaining the charitable status of the Club.

Geography

- **Main operating location:** Perth And Kinross
- **Geographical spread:** Operations cover all or most of Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£108,499	£115,397	-	0
2024-12-31	£101,480	£96,472	-	0
2023-12-31	£95,997	£92,735	-	0
2022-12-31	£65,882	£64,487	-	0
2021-12-31	£40,682	£52,964	-	0

Comrie Cancer Research And Relief Club

Scotland - Charity number SC032954

Accounts

REGISTERED COMPANY NUMBER: SC287500 (Scotland)
REGISTERED CHARITY NUMBER: SC032954

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2025
for
Comrie Cancer Research & Relief Club

Drummond Laurie CA
Unit 5
Gateway Business Park
Beancross Road
Grangemouth
FK3 8WX

Comrie Cancer Research & Relief Club

Contents of the Financial Statements
for the Year Ended 31 December 2025

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Comrie Cancer Research & Relief Club

Reference and Administrative Details
for the Year Ended 31 December 2025

TRUSTEES

Mrs L Grierson
Mrs M M Greer
Mrs E H Gray
Miss W M Richard (resigned 8.8.25)
Mr J Greer (resigned 20.3.25)
Mr D D Robertson
Mr T Lucas
Ms D Hay
Mrs K Naitby
Ms N Loxley
Mrs M Innes (appointed 26.3.25)
Mrs C Shaw (appointed 26.3.25)
Mrs L Millward (appointed 26.3.25) (resigned 12.6.25)
Mrs S McIntosh (appointed 30.9.25)
Mrs J Brough (appointed 30.9.25)

REGISTERED OFFICE

7 Dunira Street
Comrie
PH6 2LJ

**REGISTERED COMPANY
NUMBER**

SC287500 (Scotland)

**REGISTERED CHARITY
NUMBER**

SC032954

INDEPENDENT EXAMINER

Drummond Laurie CA
Unit 5
Gateway Business Park
Beancross Road
Grangemouth
FK3 8WX

Comrie Cancer Research & Relief Club

Report of the Trustees
for the Year Ended 31 December 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 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

The club's main aim is to raise funds through the sale of donated goods from shop premises at 7 Dunira Street, Comrie, which it utilises in order to make donations on a monthly basis to Scottish hospitals and hospices for cancer care and research.

FINANCIAL REVIEW

Investment policy and objectives

There are no restrictions on the charity's power to invest. The trustees have full power to invest in assets as and when they see fit.

Reserves policy

The building fund reflects the cost value of the shop premises at 7 Dunira Street brought onto the balance sheet during the year ended 31 December 2007. The remaining general fund which is the free reserves of the charity, represents the unrestricted funds arising from the organisations past operating results. The charity continues to strive to achieve reserves sufficient to support three months operating costs.

Comrie Cancer Research & Relief Club

Report of the Trustees for the Year Ended 31 December 2025

FINANCIAL REVIEW

Financial results of activities and events

The funds raised by the charity are donated to organisations involved in cancer care and research in Scotland, therefore having a direct benefit to the public.

Our charity had a wonderful 2025 and with the excellent support from our local community donating quality second hand goods, we were able to donate £90,500 to 27 cancer care and research charities. Our shop is very much a community hub where customers pop in to browse and buy goods at reduced price.

During the year the following donations were made:

PRI Breast Cancer Fund	£3,000
Teenage Cancer	£3,000
Maggie's Dundee	£3,000
Tayside Children Cancer / Leukaemia	£3,000
Cornhill Centre Perth	£3,000
Beatson Cancer Charity, Glasgow	£3,000
RHSC Cancer & Leukaemia E/B	£3,000
Asbestos Action, Tayside	£2,500
NHS Lothian Prostate Cancer Research	£3,000
Ninewells Stomach Cancer Research	£5,500
PRI Bowel Cancer Fund	£5,500
St.Andrews's Hospice, Airdrie	£5,500
Head and Neck Cancer, Ninewells	£5,500
Brain Tumor Research	£3,000
PRI Haematology / Oncology Unit	£2,500
RHSC Cancer & Leukaemia Glasgow	£3,000
Paediatrica Oncology Ninewells	£3,000
Marie Curie Cancer Care	£5,500
Tayside Dermatology Research	£3,000
Ninewells Prostate Cancer	£2,500
PRI Urology Fund	£2,500
Roxburghe House	£3,000
Strathcarron Hospice	£2,500
Pancreatic Cancer. Scotland	£3,000
DEBRA Skin Cancer Research	£3,000
Ninewells Cancer Research	£3,000
CHAS	£2,500

The club looks forward to continuing to raise substantial funds in the future for cancer care and research through the enthusiastic participation of its volunteers.

All funds held are unrestricted funds and free general reserves total £7,839 (2024: £14,737).

FUTURE PLANS

In Comrie there is an old POW camp that is run by Comrie Development Trust and we have one of the old Nissan huts for our overflow of donated goods. During 2025, the CDT have organised weekend open days and we plan to open our hut to let visitors browse and buy some of our donated goods. Our volunteers are always coming up with new ideas to raise funds and it is a joy working with such enthusiastic people. Comrie has a great community spirit and our shop is very well supported.

We recycle clothes, books and bric a brac that are not sold in the shop and these help other charities other than our own.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated and registered as a charity on 14 July 2005. The company was established under the Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1 each or £15 in total.

Recruitment and appointment of new trustees

The ultimate responsibility for the management of the club is vested in its directors and trustees. Directors are elected and appointed from the membership of the club. Under the requirements of the Memorandum and Articles of Association, at each annual general meeting one third of the Directors shall retire from office, but shall then be eligible for re-election.

Organisational structure

The overall strategic direction of the charity is determined by the trustees, who are also responsible for the day-to-day management of the charity. The trustees work closely together, holding meetings on a regular basis and otherwise keeping in touch with one another through informal discussions that take place either face to face, over the telephone or by e-mail. At the present time, there are no sub-committees in operation.

Induction and training of new trustees

The role and responsibilities of a trustee are explained to all new trustees by the existing trustees upon appointment. Thereafter, all individual trustees are given the opportunity and are actively encouraged to seek appropriate training at any time to suit their needs.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 19TH MARCH 2026 and signed on its behalf by:


.....
Mrs N Loxley - Trustee

Independent Examiner's Report to the Trustees of
Comrie Cancer Research & Relief Club

I report on the accounts for the year ended 31 December 2025 set out on pages six to thirteen.

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.



Ian Bilsland (FCCA)
The Association of Chartered Certified Accountants

Drummond Laurie CA
Unit 5
Gateway Business Park
Beancross Road
Grangemouth
FK3 8WX

Date:

Comrie Cancer Research & Relief Club

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	31.12.25 Unrestricted funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		5,901	5,438
Other trading activities	2	<u>102,598</u>	<u>96,042</u>
Total		<u>108,499</u>	<u>101,480</u>
EXPENDITURE ON			
Raising funds		24,897	7,472
Charitable activities			
Charitable donations		<u>90,500</u>	<u>89,000</u>
Total		<u>115,397</u>	<u>96,472</u>
NET INCOME/(EXPENDITURE)		(6,898)	5,008
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>37,237</u>	<u>32,229</u>
TOTAL FUNDS CARRIED FORWARD		<u>30,339</u>	<u>37,237</u>

The notes form part of these financial statements

Comrie Cancer Research & Relief Club

Balance Sheet
31 December 2025

		31.12.25 Unrestricted funds £	31.12.24 Total funds £
FIXED ASSETS	Notes		
Tangible assets	5	22,500	22,500
CURRENT ASSETS			
Cash at bank		7,847	14,737
CREDITORS			
Amounts falling due within one year	6	(8)	-
NET CURRENT ASSETS		<u>7,839</u>	<u>14,737</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>30,339</u>	<u>37,237</u>
NET ASSETS		<u>30,339</u>	<u>37,237</u>
FUNDS	7		
Unrestricted funds		<u>30,339</u>	<u>37,237</u>
TOTAL FUNDS		<u>30,339</u>	<u>37,237</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

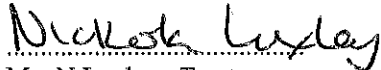
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

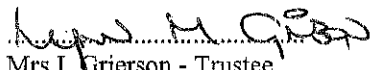
Comrie Cancer Research & Relief Club

Balance Sheet - continued
31 December 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on ~~MARCH 19TH 2026~~ and were signed on its behalf by:


.....
Mrs N Loxley - Trustee


.....
Mrs L Grierson - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

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 - not provided

No depreciation is provided on land and buildings as the property is maintained in a good state of repair.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

The general fund consists of funds which may be used by the Club for its purposes at its discretion to meet future capital or revenue expenditure.

The building fund reflects the cost value of the shop premises at 7 Dunira Street brought onto the Balance Sheet during the year ended 31 December 2007.

These funds are unrestricted.

Stocks

Stock is held at nil value and is therefore not shown in the accounts.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

2. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Shop income	98,303	92,856
Recycle Carters	<u>4,295</u>	<u>3,186</u>
	<u>102,598</u>	<u>96,042</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	5,438
Other trading activities	<u>96,042</u>
Total	<u>101,480</u>
EXPENDITURE ON	
Raising funds	7,472
Charitable activities	
Charitable donations	<u>89,000</u>
Total	<u>96,472</u>
NET INCOME	5,008
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>32,229</u>
TOTAL FUNDS CARRIED FORWARD	<u>37,237</u>

Comrie Cancer Research & Relief Club

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

5. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 January 2025 and 31 December 2025	<u>22,500</u>
NET BOOK VALUE	
At 31 December 2025	<u>22,500</u>
At 31 December 2024	<u>22,500</u>

The Comrie Cancer Research & Relief Club (Unincorporated) purchased the shop premises at 7 Dunira Street, Comrie, by donation in 1993 for £22,500. The shop premises were conveyed to The Comrie Cancer & Research Club (Limited by guarantee) during the year ended 31 December 2007 at cost value.

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
VAT	<u>8</u>	<u>-</u>

7. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	14,737	(6,898)	7,839
Building	<u>22,500</u>	<u>-</u>	<u>22,500</u>
	<u>37,237</u>	<u>(6,898)</u>	<u>30,339</u>
TOTAL FUNDS	<u>37,237</u>	<u>(6,898)</u>	<u>30,339</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	108,499	(115,397)	(6,898)
	<u>108,499</u>	<u>(115,397)</u>	<u>(6,898)</u>
TOTAL FUNDS	<u>108,499</u>	<u>(115,397)</u>	<u>(6,898)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	9,729	5,008	14,737
Building	<u>22,500</u>	<u>-</u>	<u>22,500</u>
	<u>32,229</u>	<u>5,008</u>	<u>37,237</u>
TOTAL FUNDS	<u>32,229</u>	<u>5,008</u>	<u>37,237</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	101,480	(96,472)	5,008
	<u>101,480</u>	<u>(96,472)</u>	<u>5,008</u>
TOTAL FUNDS	<u>101,480</u>	<u>(96,472)</u>	<u>5,008</u>

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

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	9,729	(1,890)	7,839
Building	<u>22,500</u>	<u>-</u>	<u>22,500</u>
	<u>32,229</u>	<u>(1,890)</u>	<u>30,339</u>
TOTAL FUNDS	<u>32,229</u>	<u>(1,890)</u>	<u>30,339</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	209,979	(211,869)	(1,890)
	<u>209,979</u>	<u>(211,869)</u>	<u>(1,890)</u>
TOTAL FUNDS	<u>209,979</u>	<u>(211,869)</u>	<u>(1,890)</u>

8. RELATED PARTY DISCLOSURES

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

Comrie Cancer Research & Relief Club

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25	31.12.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,901	5,438
Other trading activities		
Shop income	98,303	92,856
Recycle Carters	<u>4,295</u>	<u>3,186</u>
	<u>102,598</u>	<u>96,042</u>
Total incoming resources	108,499	101,480
EXPENDITURE		
Other trading activities		
Rent	3,906	-
Rates and water	3,458	726
Insurance	1,043	934
Electricity	2,024	2,129
Sundry	475	364
Waste disposal	1,315	743
Repairs and renewals	12,489	2,468
Telephone	89	108
Postage and stationery	12	-
Bank charges	<u>86</u>	<u>-</u>
	24,897	7,472
Charitable activities		
Charitable donations	<u>90,500</u>	<u>89,000</u>
Total resources expended	<u>115,397</u>	<u>96,472</u>
Net (expenditure)/income	<u>(6,898)</u>	<u>5,008</u>