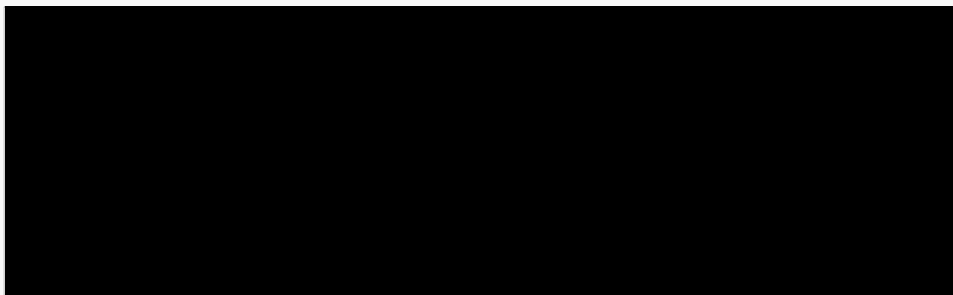


REGISTERED No SC0 33252
SCOTTISH CANCER SUPPORT

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2020

SCOTTISH CANCER SUPPORT
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SCOTTISH CANCER SUPPORT**CHARITY INFORMATION****TRUSTEES****INDEPENDENT EXAMINER**

Milliken & Co
9 Vennel Street
Stewarton
KA3 5HL

REGISTERED OFFICE

29 b Brown Street
Newmilns
KA16 9AD

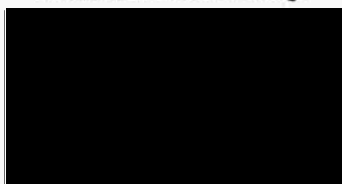
REGISTERED NUMBER

SC0 33252

SCOTTISH CANCER SUPPORT
REPORT OF THE TRUSTEES
COMPANY NO SCO 33252

Scottish Cancer Support was created by a Founding Deed on the 25th March 2002. It is a recognised Scottish Charity for the purpose of S 505 Income and Corporation Taxes Act 1988 and the Charities and Trustees Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity is currently administered by a group of five trustees, at one stage during the year. The current trustees being:



The day to day affairs of the charity are administered by a small number of staff from small offices situated at 29B Brown Street, Newmilns, Ayrshire. Staff and trustees all themselves have lived experience of being affected by cancer which has been the driving force for the operation of the charity over the years.

The charity's principal objective is to offer assistance to those affected by cancer, their families and carers. We have developed a particular though not exclusive focus on the provision of services which are not widely available through other cancer charities in particular the relief of those experiencing poverty and hardship, and support with end-of-life experiences. This includes our most used services of the provision of essential items for the home to make life more comfortable or convenient, financial help and support, and holiday and respite accommodation in Ayrshire.

Our trading activities are the same as in previous years, and this includes second hand shops, can collections, pen boxes and community fundraising activities. Returns from these have gradually declined.

The majority of requests for financial assistance come via referrals from health and social work, whilst accommodation requests come from both self and third-party referral. The notional value of accommodation provided this year was £15,000, with the value of other assistance which includes the provision of goods, patient transport and more, come to £12,500

The charity has been costing more to run than it has been able to raise in funds for a prolonged period now which has had a detrimental impact on its level of reserves. The focus in recent years has been on providing assistance more than it has been on charitable and organisational development and it has become clear to Trustees that a significant review of strategy, reorganisation of operations and investment in development would be necessary to make the charity a viable and going concern. The retirement of the Chief Executive Officer has been planned in addition to the expected retirement of a further 3 Trustees in the year ahead.

Scottish Cancer Support first set up at a point when there were significant gaps in provision for those affected by cancer. Whilst some services remain quite unique to Scottish Cancer Support, many others are now available through other charities who have developed in the intervening years.

Trustees have considered the position above with particular concern around the diminishing

finances, have concerns that the charity would not be sustainable with the scale of change required and the level of investment required, all of which exists within a current context of the covid-19 pandemic where all of our fundraising services are suspended. Trustees have therefore concluded that the charity should be wound up and have voted unanimously for this option.

As of 30th April 2020, charitable activity is suspended in the context of covid-19, and the Trustees are taking steps towards winding the charity up. This will include formal application to OSCR with a view to the charity ceasing entirely in the next financial period.

The accounts for the year under review are attached, and form part of this report. They were approved by the trustees on 10th May 2021

Signed on behalf of the trustees



SCOTTISH CANCER SUPPORT

Independent Examiner's Report to the Trustees of Scottish Cancer Support

I report on the accounts of the charity for the year ended 30 April 2020 which are set out on pages 4 to 9.

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. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner's statement

My examination is 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 seeks explanations from the 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 accounts.

Independent examiner's statement

In the course of 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 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.



Milliken & Co Chartered Accountants

9 Vennel Street
Stewarton
KA3 5HL

Date: 29 April 2021

SCOTTISH CANCER SUPPORT
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2020

	Notes	Unrestricted Funds £	Restricted Funds £	<u>2020</u> £	<u>2019</u> £
INCOMING RESOURCES					
Activities in furtherance of the charity's objects:			-		-
Activities for generating funds:					
Fundraising		377	-	377	34,551
Interest Income		42	-	42	82
Donations		8,335	-	8,335	19,276
Trading Income		130,215	-	130,215	44,764
Other incoming funds		<u>4,326</u>	-	<u>4,326</u>	<u>25,186</u>
Total incoming resources		143,295		143,295	123,859
Net incoming resources available for charitable application					
CHARITABLE EXPENDITURE:					
Grants and Donations		30,968	-	30,968	32,999
Fundraising costs	2	32,106	-	32,106	37,714
Support costs	3	73,506	-	73,506	78,179
Management & Administration	4	<u>64,042</u>	-	<u>64,042</u>	<u>57,807</u>
Total resources expended		<u>200,622</u>	-	<u>200,622</u>	<u>206,699</u>
Net incoming resources		(57,327)	-	(57,327)	(82,840)
NET MOVEMENT ON FUNDS					
Balance at 01 May 2019		<u>133,979</u>	-	<u>133,979</u>	<u>216,819</u>
Balance at 30 April 2020		<u>76,652</u>	-	<u>76,652</u>	<u>133,979</u>

The Notes on pages 6 to 9 form an integral part of these accounts

SCOTTISH CANCER SUPPORT
BALANCE SHEET
AS AT 30 APRIL 2020

	Notes		<u>2020</u>	<u>2019</u>
		£	£	£
FIXED ASSETS				
Tangible Assets	7		28,306	37,675
CURRENT ASSETS				
Cash at Bank and in Hand		52,286		99,250
Other debtors	8	<u>5,512</u>		<u>1,186</u>
		57,798		100,436
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	9	<u>9,452</u>		<u>4,132</u>
NET CURRENT ASSETS			<u>48,346</u>	<u>96,304</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			76,652	133,979
NET ASSETS			<u>76,652</u>	<u>133,979</u>
CHARITY FUNDS				
Unrestricted Income Fund	5		76,652	133,979
Restricted Income Fund	6		-	-
TOTAL CHARITY FUNDS			<u>76,652</u>	<u>133,979</u>

Approved by the trustees on 10th May 2021 and signed on their behalf by:



All funds are unrestricted
The Notes on pages 6 to 9 form an integral part of these accounts

SCOTTISH CANCER SUPPORT
NOTES TO THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2020

1. ACCOUNTING POLICIES

- (a) The financial statements have been prepared under the historical cost convention, the Charities & Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 2005).
- (b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- (c) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- (d) Incoming resources from collectors and from investments is included when receivable.
- (e) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- (f) Resources expended are allocated to the particular activity where the cost relates directly to that activity.
- (g) Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at 5 years. Items of equipment are capitalised where the purchase price exceeds £200.
- (h) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- (i) Designated funds are unrestricted funds earmarked by the management committee for particular purposes.
- (j) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

2. FUND RAISING COSTS

		<u>2020</u>	<u>2019</u>
	Unrestricted £	Total £	£
Shop Purchases	8,921	8,921	10,886
Commission	17,107	17,107	17,644
Brochures and Material	<u>6,078</u>	<u>6,078</u>	<u>9,184</u>
	<u>32,106</u>	<u>32,106</u>	<u>37,714</u>

SCOTTISH CANCER SUPPORT
NOTES TO THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2020

3. SUPPORT COSTS

	<u>2020</u> £	<u>2019</u> £
Support costs represents the cost of wages paid to UK based staff.	<u>73,506</u>	<u>78,179</u>

The average number of employees during the year was 8 (2019 - 8). Trustees received remuneration of £0 during the year (2019 - £0).

4. MANAGEMENT AND ADMINISTRATION

These represent the costs incurred by the charity attributable to the management of the charity's assets organisational administration and compliance with constitutional and statutory requirements.

	<u>2020</u> £	<u>2019</u> £
Premises	30,059	25,350
Independent Examiners fees/Accountancy	3,839	4,354
Depreciation and Leasing	18,891	17,324
General Administration	10,972	9,656
Professional Fees	<u>281</u>	<u>1,123</u>
	<u>64,042</u>	<u>57,807</u>

5. UNRESTRICTED INCOME FUND

	£
Balance at 01 May 2019	133,979
Net incoming resources	<u>(57,327)</u>
Balance at 30 April 2020	<u>76,652</u>

	£
Movement in the unrestricted fund in the previous year.	
Balance at 01 May 2018	216,819
Net incoming resources	<u>(82,840)</u>
Balance at 30 April 2019	<u>133,979</u>

SCOTTISH CANCER SUPPORT
NOTES TO THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2020

6. RESTRICTED INCOME FUND	£	
Balance at 01 May 2018	-	
Net outgoing resources	<u>-</u>	
Balance at 30 April 2019	<u>-</u>	
Movement in the restricted fund in the previous year.		£
Balance at 01 May 2017		-
Net outgoing resources		<u>-</u>
Balance at 30 April 2018		<u>-</u>
 7. TANGIBLE ASSETS	 Plant & Equipment £	 Total £
COST OR VALUATION		
At 01 May 2019	90,471	90,471
Additions	-	-
Disposals	<u>-</u>	<u>-</u>
At 30 April 2020	<u>90,471</u>	<u>90,471</u>
 DEPRECIATION		
At 01 May 2019	52,796	52,796
Charge for year	9,369	9,369
Written back in year	<u>-</u>	<u>-</u>
At 30 April 2020	<u>62,165</u>	<u>62,165</u>
 NET BOOK VALUE		
At 30 April 2020	<u>28,306</u>	<u>28,306</u>
At 30 April 2019	<u>37,675</u>	<u>37,675</u>

SCOTTISH CANCER SUPPORT
NOTES TO THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2020

8. DEBTORS	<u>2020</u> £	<u>2019</u> £
Prepaid Expenses	100	100
Tax Recoverable	326	326
Other Debtors	<u>5,086</u>	<u>760</u>
	<u>5,512</u>	<u>1,186</u>
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	<u>2020</u> £	<u>2019</u> £
Accruals	4,789	2,130
Other Creditors	-	-
Social Security and Other Taxes	<u>4,663</u>	<u>2,002</u>
	<u>9,452</u>	<u>4,132</u>