

**CHILDREN WITH CANCER AND LEUKAEMIA ADVICE AND SUPPORT FOR
PARENTS (CCLASP) SCIO**

Report and Financial Statements

Year ended 31 March 2023

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**Children with Cancer and Leukaemia Advice and Support for Parents (CCLASP) SCIO
Report and Financial Statements
Year ended 31 March 2023**

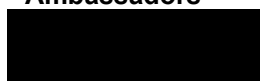
LEGAL AND ADMINISTRATIVE INFORMATION

Children with Cancer and Leukaemia Advice and Support for Parents (CCLASP) was incorporated as a Scottish Charitable Incorporated Organisation on 15 March 2017 and commenced operations on 1 April 2017, charity number SC 047235. All assets and liabilities from CCLASP – Children with Cancer and Leukaemia Advice and Support for Parents, charity number SC 026520, were transferred to CCLASP SCIO and CCLASP – Children with Cancer and Leukaemia Advice and Support for Parents, charity number SC 026520 is now wound up.

Trustees



Ambassadors



Principal Office

4 Upper Craigour
Edinburgh
EH17 7SF

Accountants

Henderson Kildavaig
Chartered Accountants
109/14 Swanston Road
Edinburgh
EH10 7DS

Bankers

The Royal Bank of Scotland plc
36 St Andrew Square
Edinburgh
EH2 2YB

&

Virgin Money
83 George Street
EDINBURGH
EH2 3ES

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CHAIR'S REPORT

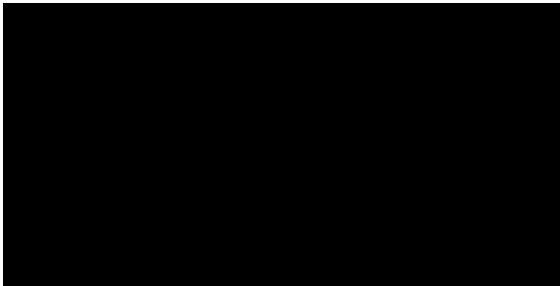
I am delighted to report on another very good and positive year for this much loved charity. My thanks and appreciation go out to the board and our Ambassadors for their valuable work during this financial year. The skillsets and experience which they bring to the charity put us in a very strong position to build on all the good work for the years ahead.

CCLASP continues to deliver its very special and much needed support to children suffering from cancer and leukaemia – and their families.

Our minibus provides hospital transport for children attending appointments. The past year has seen the minibus, again, cover many thousands of miles to and from hundreds of appointments carrying children and their families from across Scotland.

Fundraising remains a priority in order that we can continue our daily work.

We are grateful to our many supporters and donors and to all those who put on their own fundraising challenges and events to support our work.



Date
28 December 2023

Children with Cancer and Leukaemia Advice and Support for Parents (CCLASP) SCIO
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REPORT OF THE TRUSTEES

The Trustees have pleasure in presenting this report for the year ended 31 March 2023. This report is prepared in accordance with the Constitution and the recommendations of the Statement of Recommended Practice – Accounting and Reporting by Charities and complies with applicable law.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Association's head office is located at 4 Upper Craigour, Edinburgh EH17 7SF, it is a registered incorporated charity in Scotland, no. SCO47235, and is governed by its constitution as a SCIO and was established in 2018. The management of the Association is the responsibility of the Trustees (who are also known as Committee Members) and who are elected under the terms of the Constitution.

Responsibility for the day-to-day management is delegated to the Hub Manager, Gordon Murdie.

OBJECTIVES

The objects of the Association are to help alleviate the stress of having a child diagnosed with cancer or leukaemia by providing advice and support.

CCLASP is a parent led voluntary organisation established in 1994 and based in Edinburgh but assisting families throughout Scotland. Finding out that your child has a long term or incurable illness is distressing, frightening and confusing. What parents need is easy access to reliable information and support from people who can understand the emotional turmoil they are going through. We offer information and advice on all aspects of living with, and caring for, children with Cancer and Leukaemia. Most of our staff and volunteers are parents or grandparents of children or young people who have, or have had, cancer or leukaemia enabling us to provide a level of support and understanding that would be impossible without first-hand experience. We now assist approximately 150 families throughout Scotland in liaison with the Royal Hospital for Children and Young People and sister charities..

ACHIEVEMENTS AND PERFORMANCE

See chair report above.

POLICIES

Risk management

The Trustees actively review the major risks which the Charity faces on a regular basis and have established policies to mitigate these. The main risk which the charity faces is maintaining the financial support which it has enjoyed from funders and supporters.

Reserves policy

The Directors do not have a formal reserves policy at this present time but have plans to develop a policy during the coming year. The Charity does not have a great deal of uncommitted resources available at this time and has sought over the past few years to maintain a balanced financial budget by actively exploring sponsorship and funding opportunities. At present the free reserves and anticipated incoming resources are sufficient to continue the current activities.

Going concern

The charity has net assets of £1,560,185 and net current assets of £94,561. The trustees have prepared financial forecasts to March 2024. These projections demonstrate that the charity will be able to meet all liabilities as they fall due and therefore continue as a going concern.

FINANCIAL REVIEW

The overall financial result for the year is net loss of £166,973. This predominately relates to decreased donations during the year which the trustees are actively monitoring and addressing.

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Total funds as at 31 March 2023 were £1,560,185 comprising £94,561 of unrestricted funds and £1,465,264 of restricted funds.

PROVISION OF INFORMATION TO AUDITOR

The level of income for the year was below the audit threshold so no audit is required.

TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

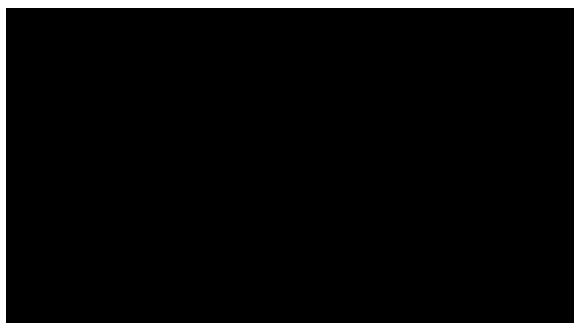
Charity law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Memorandum and Articles of Association of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (Revised 2005) and with the special provisions relating to small companies within Part 15 of the Companies Act 2006. Approved by the board of directors and signed on 28 December 2023 by:



Date
28 December 2023

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF CCLASP

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 8 to 16.

Respective responsibilities of trustees and examiner

The charity's directors are responsible for the preparation of the accounts in accordance with the terms of the Charities and Director Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Charity Directors 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.

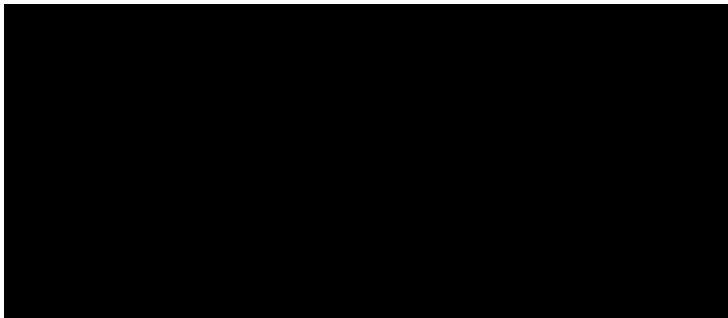
Basis of independent examiner's statement

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 directors 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 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 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
2. Which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



EH10 7DS

Relevant Professional Body: The Institute of Chartered Accountants of Scotland (ICAS)

Date
28 December 2023

Children with Cancer and Leukaemia Advice and Support for Parents (CCLASP) SCIO
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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	Note	£	£	£	£
Income from:	2				
Donations		27,313	-	27,313	169,726
Job retention scheme		-	-	-	2,775
Other income		759	-	759	65
Total		28,072	-	28,072	172,566
Expenditure on:	3				
Raising funds		12,062	2,854	14,916	19,666
Charitable activities		108,780	71,349	180,129	197,238
Total		120,842	74,023	195,045	216,904
Net income / (loss)		(92,770)	(74,203)	(166,973)	(44,338)
Transfer between funds	16	(33,989)	33,989		
Reconciliation of funds:					
Total Funds at 31 March 2023	9,10,11	(126,759)	(40,214)	(166,973)	(44,338)

The statement of financial activities includes all gains and losses in the year.

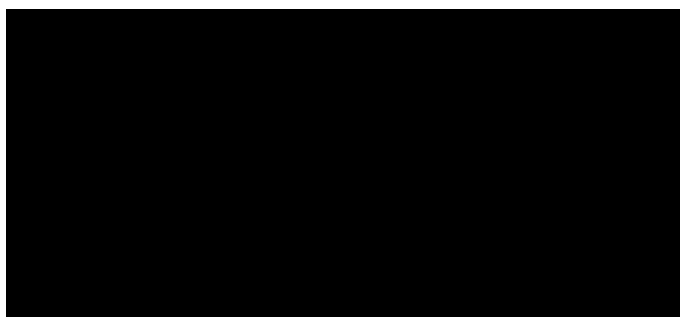
The notes on pages 11 to 16 form part of these financial statements.

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BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	6	1,465,624	1,458,208
Current Assets			
Debtors	7	4,944	3,619
Cash at bank and in hand		102,128	270,845
Total current assets		107,072	274,464
Liabilities			
Creditors: amounts falling due			
within one year	8	(12,511)	(5,512)
Net Current Assets		94,561	268,952
Net Assets		1,560,185	1,727,160
Represented by			
Unrestricted Funds			
Restricted funds	9	1,465,624	1,505,840
Unrestricted funds:	10		
Designated funds		-	-
General funds		94,561	221,320
Total Funds	11	1,560,185	1,727,160

Approved by the Trustees and signed on their behalf



The notes on pages 11 to 16 form part of these financial statements.

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
Reconciliation of net income to net cash flow from operating activities		
Net income / (loss) as per the SOFA	(166,973)	(44,338)
Adjustments for:		
Depreciation	39,437	31,995
(Gain) on disposal of fixed asset	-	-
Retention creditor expenditure	-	-
Donation from CCLASP, net of cash	-	-
(Increase) / decrease in debtors	(1,326)	(80)
Increase / (decrease) in creditors	6,999	(292)
Net cash provided by operating activities	(121,863)	(12,715)
Cash flows from investing activities		
Purchase of property, plant and equipment	(46,854)	-
Proceeds from sale of fixed assets	-	-
Net cash provided by investing activities	(46,854)	-
Change in cash and cash equivalents	(168,717)	(12,715)
Cash and cash equivalents at the end of the reporting period	102,128	270,845

The notes on pages 11 to 16 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. PRINCIPAL ACCOUNTING POLICIES

Children with Cancer and Leukemia Advice and Support for Parents (CCLASP) SCIO, which commenced operations on 15 March 2017, is a Scottish Charitable Incorporated Organisation. The address of the office registered with OSCR is given on the legal and administrative information page and the nature of charity's operations and its principal activities are set out in the Report of the Trustees.

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102)" effective 1 January 2015.

CCLASP constitutes a public benefit entity as defined by FRS102.

The presentational currency of these financial statements is GBP. The level of rounding is to the nearest pound.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires the trustees to exercise judgement in applying the charity's accounting policies, as shown in note 2 below.

a) Going concern

The charity has net assets of £1,560,185 and net current assets of £94,561. The trustees have prepared financial forecasts to March 2024. These projections demonstrate that the charity will be able to meet all liabilities as they fall due and therefore continue as a going concern.

b) Income

Donations and similar income are included in the year in which they are receivable, which is when the charity becomes entitled, receipt is probable and the amount can be measured reliably.

Investment income is credited to the Statement of Financial Activities as due and includes tax deducted or where appropriate, the imputed tax credits.

Donated goods and services are goods received for beneficiaries from charitable partners. Where an accurate value can be determined, gifts in kind are included in the Statement of Financial Activities within voluntary income at the current retail value. They are also included within charitable expenditure.

c) Expenditure

All expenditure is included on an accruals basis and is recognised where there is a legal or constructive obligation to pay for expenditure.

Governance costs are charged directly to the Statement of Financial Activities when incurred and consist of audit fees. Governance costs will be allocated equally across raising funds and charitable activity expenditure.

Support costs consist of general expenditure charged directly to the Statement of Financial Activities when incurred and staff costs that have been allocated based on percentage usage.

Costs of raising funds consist of systematic fundraising practitioner fees as well as wages, allocated in line with the amount of time staff spent fundraising in the year.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

1. PRINCIPAL ACCOUNTING POLICIES (continued)

d) Tangible Fixed Assets

Fixed assets are included in the balance sheet at cost. Depreciation is provided in the year in which the fixed assets are brought into use. The rates of depreciation used are calculated to write off the cost of the fixed asset, less their estimated residual value, over their expected useful lives on the following bases:

- | | | |
|---|------------------------|--------------------------------|
| - | Land and Buildings | 2% straight line (Centre only) |
| - | Fixtures and Equipment | 20% straight line |
| - | Motor Vehicles | 20% straight line |

Land and assets under construction are not depreciated.

e) Operating leases

Costs in respect of operating leases are charged to the income and expenditure account on a straight-line basis over the lease term.

f) Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

g) Restricted funds

The use of these funds has been restricted to a particular purpose by donors or their representatives.

- CCLASP Centre

Representing funds held for windows, balustrade and rooftop expenditure.

- Special Events

Representing sums donated towards funding special events for children with life threatening illness and their families.

h) Designated funds

None held at 31 March 2023.

i) Pensions

The charity contributes to a defined contribution pension scheme. During the year CCLASP paid contributions of £1,784.

j) Financial instruments

Financial assets and financial liabilities are recognised when CCLASP becomes a party to the contractual provisions of the instrument. CCLASP only has financial assets and liabilities of a kind that qualify as basic financial instruments. Financial assets held by CCLASP at 31 March 2023 are cash and accrued income. Financial liabilities held by CCLASP at 31 March 2023 are accruals and other creditors. These are all presented on the face of the balance sheet. Financial assets and liabilities are measured at amortised cost.

2. JUDGEMENTS AND ESTIMATES

The preparation of these financial statements has required the trustees to make judgements, estimates and assumptions that affect the application of policies and reported amounts. The areas involving a degree of judgement significant to the view given by these statements are:

- Tangible fixed assets are depreciated to reflect the use of the assets by the charity. Depreciation is calculated using the estimated useful economic life of the asset.
- Donated goods and services – gifts in kind received by the charity have been valued at the current retail value.

INCOME

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Donations	27,313	-	27,313	169,726
Job retention scheme	-	-	-	2,775
Other income	759	-	759	65
Total	28,072	-	28,072	172,566

3. EXPENDITURE

	Activities undertaken directly	Support costs (note 4)	Total 2023	Total 2022
	£	£	£	£
Raising funds	2,737	12,180	14,917	19,666
Charitable activities	22,968	157,161	180,129	197,238
	25,705	169,341	195,046	216,904

4. SUPPORT COSTS

	Raising funds	Charitable activities	Total 2023	Total 2022
	£	£	£	£
Support cost				
Staff costs	8,314	74,823	83,137	99,769
Admin costs	3,866	74,814	78,680	64,227
Governance cost	-	7,524	7,524	5,376
Total	12,180	157,161	169,341	170,202

Governance costs comprise accountancy and independent examiner's fees.

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5. STAFF NUMBERS AND COSTS

	2023	2022
	£	£
Wages and salaries	84,840	99,160
Social security costs	3,121	2,287
Pension contributions	1,784	1,552
Total staff costs	89,745	102,999

The average number of employees during the year was 3 (2022 – 2).

No remuneration was paid to any Trustee. No Trustee received reimbursement of expenses for attending meetings.

6. TANGIBLE FIXED ASSETS

	Land & Buildings	Fixtures & Equipment	Motor Vehicles	Total
	£	£	£	£
Cost				
At 01 April 2022	1,546,155	15,000	-	1,561,155
Additions	-	-	46,853	46,853
Disposals	-	-	-	-
Transfer	-	-	-	-
At 31 March 2023	1,546,155	15,000	46,853	1,608,008
Depreciation				
At 01 April 2022	90,947	12,000	-	102,947
Charge for the year	27,067	3,000	9,370	39,437
Depreciation on disposal	-	-	-	-
At 31 March 2023	118,014	15,000	9,370	142,384
Net book value				
At 31 March 2023	1,428,141	-	37,483	1,465,264
At 31 March 2022	1,458,208	3,000	-	1,458,208

Land and buildings of £96,419 (Muthill holiday home) is not depreciated. Valuation £115,000.

7. DEBTORS

	2023	2022
	£	£
Prepayments and accrued income	4,944	3,619
	4,944	3,619

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8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other taxation and social security	4,080	1,470
Accruals and other creditors	8,064	4,042
	12,144	5,512

9. RESTRICTED FUNDS

	At 31 March 2023	At 31 March 2022
	£	£
Roof Garden	-	3,120
Online Activities	-	24,250
Counselling Sessions	-	20,262
Fixed Assets	1,465,264	1,458,208
	1,465,264	1,505,840

A description of each fund is disclosed in note 1(g).

10. UNRESTRICTED FUNDS

	Income	Expenditure	Transfers between funds	At 31 March 2023	At 31 March 2022
	£	£	£	£	£
General funds	28,072	120,842	33,989	94,561	221,320

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11. ANALYSIS OF ASSETS BETWEEN FUNDS

	Total Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets	-	1,465,624	1,465,624	1,458,208
Net current assets	94,561	-	94,561	268,952
	94,561	1,465,624	1,560,185	1,727,160

12. OTHER COMMITMENTS

At 31 March 2023 the charity had no commitments under operating leases.

13. RELATED PARTIES

Key management personnel included employees who are involved in planning, directing and controlling the activities of the charity. The total compensation paid to key management for services provided to the charity in the year was nil (2022: nil).

14. FINANCIAL INSTRUMENTS

	2023 £	2022 £
Financial assets		
Financial assets measured at amortised cost	102,128	270,845
Financial liabilities		
Financial liabilities measured at amortised cost	(12,511)	(5,512)

Financial assets measured at amortised cost include cash at bank and accrued income.

Financial liabilities measured at amortised cost comprise creditors and accruals.

15. CAPITAL COMMITMENTS

At 31 March 2023 there were no capital commitments.

16. TRANSFERS BETWEEN FUNDS

	Reason for transfer	2023 £
Between restricted and unrestricted funds	Amounts from unrestricted funds expensed on restricted activities.	33,989