

BLADDER CANCER SCOTLAND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

REGISTERED CHARITY NUMBER: SC051649

BLADDER CANCER SCOTLAND

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BLADDER CANCER SCOTLAND

INFORMATION FOR THE YEAR ENDED 31 MARCH 2024

Trustees:



Principal Office:

15 Shamrock Street
Dundee
DD4 7AH

Accountants:

Stewart & Co
Chartered Accountants
Independent Examiners
Castlecroft Business Centre
Tom Johnston Road
Broughty Ferry
Dundee
DD5 2QX

Charity Reference Numbers:

Scottish Charity Number: SCO51649

Registered Name: Bladder Cancer Scotland

BLADDER CANCER SCOTLAND

STATEMENT OF MANAGEMENT COMMITTEE'S RESPONSIBILITIES AND CHARITY STRUCTURE

FOR THE YEAR ENDED 31 MARCH 2024

CONSTITUTION

The Charity is an Unincorporated Association. The Charity is governed by a written constitution. There are no restrictions imposed by the constitution on the way the Charity operates. Copies of the constitution are available on request.

APPOINTMENT OF TRUSTEES AND ORGANISATIONAL STRUCTURE

The administration of the charity is the responsibility of the management committee which consists of office bearers and other ordinary members. Membership as detailed in the constitution is open to parents, guardians carers and relatives of those who have an Autistic Spectrum Disorder and to interested professionals or organisations with an interest in this area. Appointment will be authorised by the management committee. All of the trustees are appointed at the AGM and serve until the following AGM at which point they resign and can be re-appointed in accordance with the constitution.

No trustees received any remuneration or expenses in the period.

RESPONSIBILITIES OF THE TRUSTEES

Under the Constitution and legislation relating to charities in Scotland, the Trustees are required to prepare Accounts for each financial year which give a true and fair view of the state of the affairs of the Charity and of the surplus or deficit for that year and which have been properly prepared from and are in agreement with the accounting records of the Charity and comply with relevant disclosure regulations:

In preparing those Accounts, the Trustees are required to:

- a) select suitable accounting policies and apply them consistently
- b) make judgements and estimates that are reasonable and prudent
- c) follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts
- d) prepare accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities

The Trustees are required to act in accordance with the Constitution of the Charity. They are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the accounts comply with the requirements of the The Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

BLADDER CANCER SCOTLAND
TRUSTEE'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024

Reserves Policy

It is the policy of the charity to maintain unrestricted funds at a level that provides sufficient funds to cover management and support costs.

Management

The trustees are responsible for the strategic direction, financial sourcing and governance of the Charity.

Risk Policy

The Committee actively review the major risks which the charity faces on a regular basis and believe that maintaining the reserves at the current levels, combined with an annual review of controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Committee have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Policy for Induction and Training of Committee Members

All current members are familiar with the practical work of the charity. Any new members will be provided with relevant training from the current members.

The principal objectives of Bladder Cancer Scotland are:

1. Raise awareness of the signs and symptoms of Bladder cancer, its range, treatment and aftercare requirements
2. Provide practical, emotional and social support for patients, their families and associates.
3. Campaigning at national government level to improve patient outcomes.
4. Seek funding to research the causes, diagnosis, prevention, treatment and potential cure of bladder cancer.

Achievements and Performance

The Charity began to operate during the year and results are detailed within these financial statements.

Financial review

The results for the year are shown in the Statement of Financial Activities on page 6.

Plans for the future

The Charity will continue to operate in the year to 31st March 2025 in line with the objectives stated above.

Independent Examiners

The Accountants, Stewart & Co, will be proposed for re-appointment at the Annual General Meeting

On behalf of the Committee 30th December 2024



BLADDER CANCER SCOTLAND
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

Independent Examiner's Report to the Members on the unaudited Accounts of Spectrum

We report on the accounts of the Charity for the year ended 31st March 2024 as set out on pages one to eight.

Respective Responsibilities of Committee and Independent Examiner

The Trustee are responsible for the preparation of the accounts in accordance with the terms of the the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006, and they consider that the audit requirement of Regulation 10(1) (a) to (d) of the 2006 Accounts Regulations does not apply. It is our responsibility to examine the accounts under section 44 (1) (c) of the Act and to state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 of disclosure in the Accounts, and seeking explanations from the Committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the Accounts.

We have carried out such investigations as were necessary to enable us to form an opinion as to whether proper accounting records adequate for the purposes of the Charity have been kept and the accounts of the Charity were in accordance with the accounting records and that the view given in the accounts for the year is in accordance with the 2006 Regulations.

Opinion

In our opinion, according to the best of our knowledge and belief and in accordance with the information and explanations given to us:

- a) the Charity satisfied the conditions from exemption from an audit of the Accounts for the year specified;
- b) the Income and Expenditure Account and Balance Sheet and notes thereon have been properly prepared from the records of the Charity, and are in agreement therewith;
- c) the accounts comply with the terms of the Charities and Trustee Investment (Scotland) Act 2005; Regulation 8 The Charities Accounts (Scotland) Regulations 2006 and the founding Constitution of the Charity.
- d) proper accounting records have been kept in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations.

[REDACTED]
Chartered Accountant and Member of The Institute of Chartered Accountants of Scotland
Stewart & Co
Chartered Accountants & Independent Examiners
Castlecroft Business Centre
Tom Johnston Road
Broughty Ferry
Dundee
DD4 8XD

30th December 2024

**BLADDER CANCER SCOTLAND
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024**

STATEMENT OF FINANCIAL ACTIVITIES

<u>Fund Type</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total Funds 2024</u> £	<u>Total Funds 2023</u> £
Opening Balance 01/04/2023	0.00	0.00	0.00	0.00
<u>Incoming Resources</u>				
Voluntary income	0.00	0.00	0.00	0.00
Investment income	0.00	0.00	0.00	0.00
Incoming resources from charitable activities	30300.00	10000.00	40300.00	0.00
<u>Total Incoming Resources</u>	30300.00	10000.00	40300.00	0.00
<u>Total Incoming Resources and opening balance</u>	<u>30300.00</u>	<u>10000.00</u>	<u>40300.00</u>	<u>0.00</u>
<u>Resources Expended</u>				
Charitable activities	10719.00	0.00	10719.00	0.00
Governance	0.00	0.00	0.00	0.00
Property purchase	0.00	0.00	0.00	0.00
<u>Total Resources Expended</u>	<u>10719.00</u>	<u>0.00</u>	<u>10719.00</u>	<u>0.00</u>
<u>Total Incoming Resources less Resources Expended</u>	<u>19581.00</u>	<u>10000.00</u>	<u>29581.00</u>	<u>0.00</u>
<u>Funding Allocations</u>				
Capital restricted fund allocated	0.00	0.00	0.00	0.00
<u>Closing Fund Balance</u>	<u>19581.00</u>	<u>10000.00</u>	<u>29581.00</u>	<u>0.00</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of recognised gains and losses has not been prepared. All of the above amounts relate to continuing activities

BLADDER CANCER SCOTLAND
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024
BALANCE SHEET

	<u>Note</u>	<u>2024</u>	<u>2023</u>
		£	£
<u>Fixed Assets</u>			
Net Book Value		0	0
<u>Current Assets</u>			
Cash at bank and in hand		30181	0
		<u>30181</u>	<u>0</u>
<u>TOTAL ASSETS</u>		30181	0
<u>Current Liabilities</u>			
Other creditors	2	600	0
		<u>600</u>	<u>0</u>
<u>TOTAL LIABILITIES</u>		600	0
<u>NET ASSETS</u>		<u>29581</u>	<u>0</u>
Represented By:			
Restricted income funds		10000	0
Restricted capital funds		0	0
Unrestricted income funds		19581	0
		<u>29581</u>	<u>0</u>

Approval Certificate

We approve the financial statements of Spectrum for the year ended 31st March 2024.



BLADDER CANCER SCOTLAND
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

NOTES TO THE ACCOUNTS

1. Accounting Policies

1.1 Basis of Preparation of Financial Statements

The Financial Statements have been prepared under the historical cost convention and in accordance with applicable Accounting Standards, The Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice (SORP). It is the opinion of The Management Committee that the Financial Statements should be prepared on a going concern basis, as the Charity is continuing to pursue other areas of funding and is receiving continuing support from its members.

1.2 Nature and purpose of funds

Unrestricted funds are those funds that may be used at the discretion of the trustees in furtherance of the objectives of the charity. The trustees maintain a single unrestricted fund for the day to day operations of the scheme. Restricted funds may only be used for specific purposes.

Note 2 below details the unrestricted and restricted funds received in the year.

2. Creditors

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Other Creditors - Accounting fees	600.00	0.00
	<u>600.00</u>	<u>0.00</u>