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The Queen's Award for Voluntary Service
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AYRSHIRE CANCER SUPPORT

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

Company Registration No. SC110196 (Scotland)
Charity Registration No. SC016098 (Scotland)

AYRSHIRE CANCER SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Lindsey Smith	
	Mrs Fiona Lees	
	Mr Ian Welsh OBE	
	Miss Gillian Livingstone	
	Mrs SallyAnn Kelly OBE	
	Dr Lisa Rodgers	
	Professor Paul Martin CBE	
	Ms Thiona McQuiston	(Appointed 28 October 2025)
	Mr Steven Grier	(Appointed 28 July 2026)
Secretary	Ms Thiona McQuiston	
Senior management	Mrs Karen McIntyre	Chief Executive Officer
Charity number (Scotland)	SC016098	
Company number	SC110196	
Registered office	5 Dundonald Road Kilmarnock Ayrshire KA1 1EQ	
Auditor	Dains Audit (Scotland) Limited 169 West George Street Glasgow G2 2LB	
Bankers	Virgin Money 30 The Foregate Kilmarnock Ayrshire KA1 1JH	
Solicitors	James Guthrie & Co 3 Portland Road Kilmarnock East Ayrshire Scotland KA1 2AN	

AYRSHIRE CANCER SUPPORT

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AYRSHIRE CANCER SUPPORT

CEO & CHAIRPERSON'S STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

Chief Executive's Statement

2025/26 has been another year of extraordinary achievement for Ayrshire Cancer Support; of navigating challenge, and in striving to continuously improve. I wish to thank our donors, supporters, partners, the staff and volunteer teams who have given of themselves so generously, because they believe in the impact that we are making for local people, their families, and their communities.

Coming into post in June 2025, it was easy to see the many strengths of the organisation and to build on the very solid foundations created by the outgoing Chief Executive, Sandra McCall, who served for 15 years with the charity. Unexpectedly, and incredibly sadly, we lost our much valued accountant Ken McCracken, and with him, a wealth of knowledge and experience. Ken is much missed among the staff and Trustees and in his absence we appointed Dains to prepare our accounts and complete an annual audit.

The Ayr Centre has been busy with visits from stakeholders, donors and dignitaries alike and the space is a tangible reflection of the safe, non-judgemental and professional care that is applied across all our services. It is a huge asset to the community, just as the Kilmarnock Centre also is. Our patient transport service, along with the broad range of therapeutic supports means that our delivery continues to be comprehensive, holistic, professional and crucially, individualised. We continue to receive extremely positive feedback.

On the Living Well with Prostate Cancer 6 week course:

I wish to express my appreciation and thanks for a superbly well-constructed and conducted series of modules. It is so important for men to have a better understanding of the disease; to improve our knowledge and understanding of prostate cancer - the causes, the symptoms, the treatments.

On the Navigating Loss & Grief course:

It helped me to make the decision to live life to the full for both of us now. The facilitator was kind, funny, caring and understanding. The course feels essential for grieving.

On the Patient Transport Service:

The help and assistance I have been given has been outstanding. All the drivers were extremely helpful during a very stressful time. This is a fantastic service.

On the CYP service:

I think the staff and volunteers do a wonderful job and have been a huge support to my children and myself when coping with bereavement. My child age 6 says they are the best at caring about people.

We have invested in our staff team and have created ways to boost wellbeing and life balance for individuals, and thus the sustainability of the organisation. We continue to look at staff development and to create opportunities for learning and training. Our organisational culture is incredibly healthy with a focus on teamwork, and achieving impact. It is important to protect and grow a positive culture given the daily pressures that staff experience.

Karen McIntyre

Mrs Karen McIntyre
Chief Executive Officer

CEO & CHAIRPERSON'S STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Chairperson's Statement

Ayrshire Cancer Support's Board of Trustees has a very broad range of skills and experiences; they are exceptionally diligent in the governance of the charity, and in discussing, agreeing and supporting strategic direction. We have set up "supported workstreams" to strengthen organisational resilience, and to allow staff to work directly with Trustees with relevant professional specialisms.

As a member of the Scottish Cancer Coalition, we bring local challenges to a national forum, particularly around Patient Information Services. We were active in creating, sharing, and championing a national cancer manifesto, launched ahead of the 2026 Scottish elections.

We have looked carefully at the governance of service delivery, finance, fundraising and volunteering, and are investing in a new CRM to support improved processes that will increase service-user confidence, and reduce stress and duplication of effort for staff and volunteer teams.

In addition to overseeing governance and strategy, the Board are incredibly active and support income generation on a tangible level. We received 2 major gifts of £100,000 and £40,000, both of which I believe are a reflection of how we are valued and trusted within Ayrshire. Additionally we were successful in securing £300,000 from The National Lottery's Fairer Life Chances fund to boost our CYP offering, which is £100,000 each year for 2026-2029.

Ian Welsh

Mr Ian Welsh OBE
Chairperson and Trustee

Date: 20 October 2026

AYRSHIRE CANCER SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The company’s principal activities are to provide emotional support and practical help for those affected by cancer in Ayrshire; this includes people diagnosed with cancer, their family members, carers and people bereaved through cancer.

Our aim is to improve the experience of those affected by cancer, and their families, in Ayrshire. Our services are free to access and have a positive impact on the community, by providing patient transport, drop-in centres, cancer support specialists, counselling, complementary therapies, support groups, courses and workshops, patient information and specialist children and young peoples' services.

Objectives for the Year

Our ambition is to continue to achieve the above aims and objectives of our existing organisation, and to develop our services in line with need, and in line with the strategic objectives outlined in the 2025-2030 Strategic Vision.

Our commitment is to:

- Provide a range of free cancer care and support services helping to better meet the emotional, practical and social needs of anyone in Ayrshire affected by cancer. Through dedication, we work to improve the wellbeing and quality of life of those living with cancer and provide support for their families, carers and loved ones in line with the Psychological Therapies and Support Framework for People Affected by Cancer.
- Partnership Working: we believe in the strength of collaboration and partnership working to provide the optimal outcomes for those affected by cancer in Ayrshire and deliver the relevant parts of the Scottish Government Cancer Strategy and Action Plan.
- Understanding the wider impact of a cancer diagnosis and the external factors, such as deprivation, that create inequality in diagnosis, treatment, support, and outcomes.
- Auditing and refining our governance, financial and regulatory processes and procedures to comply with legal requirements and to implement best practice.

We will do this through:

- Integrity: we do the right things, we build trust and respect, we uphold the Codes of the organisations we are members of.
- Accountability: we do what we say we will do, we provide compassionate care, we adhere to ethical fundraising, we are all individually responsible for our collective performance.
- Excellence: we strive for excellence in everything we do, for continuous growth and improvement, for the wellbeing of our teams (staff, volunteers, those who use our services).
- Teamwork: we are one team, we collaborate towards shared objectives, we help and support each other.

Financial Context

We continue to see growing demand during a time of increasing costs and decreasing resources. The cost of living crisis has impacted supporters and volunteers alike, and organisationally we face increased overheads, including fuel costs for our buildings. Fortunately donor generosity and interest in supporting Ayrshire Cancer Support continues to grow; the opening of the Ayr Centre has been a positive focal point of celebration, and we know we have growth opportunities across various income streams. We rely heavily on voluntary support across all areas of the business, and being 100% reliant on voluntary donations brings its challenges and risks. We will monitor and manage financial commitments with care.

Strategies and Significant Activities

To continue bringing in sufficient funds to deliver all our services free of charge, we will continue to review our income streams and adapt as required. Our Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

			Change on previous year	
Activities/Measures	**2025-2026**	**2024-2025**	**2025-2026vs 2024-2025**	**% Change**
Patient Hospital Transport Journeys	16,522	18,128	-1,606	-9%
New Therapeutic Clients	907	825	+82	+10%
People Attending Drop-in	2,513	3,614	-1,101	-30%
Kyle Chemotherapy Unit Tea and Information Services	6,975	6,483	+492	+8%
Hospital Therapy Hours	99	124	-25	-20%
Cancer Specialist Appointments	1,483	820	+663	+81%
Clients referred to NHS Psychology Services	3	7	-4	-57%
Number of Staff at Year End	21	21	-	-
Number of Volunteers at Year End	214	214	-	-
Patient Transport Services Direct Spend	£313,912	£281,736	+£32,176	+11%
Adult Therapeutic Services Direct Spend	£249,405	£208,026	+£41,379	+20%
Children & Young People Services Direct Spend	£97,002	£113,856	-£16,854	-15%

Financial review

Despite some big challenges including changes in personnel and losing historic knowledge, we have had a successful year in terms of income generation with the overall result for the year a surplus of income over expenditure of £98,837 (2025: £113,171). Our gross income increased to £1,490,720 (2025: £1,370,655). Total funds at the balance sheet date were £4,325,879 (2025: £4,227,042). These were analysed between restricted and unrestricted fund (including designated funds) at notes 24-26. Designated funds include £3,190,030 which represent the net book value of fixed assets and not actual cash funds.

Going concern

The Board has critically assessed the financial position at the end of the financial year and considered its reserves policy in relation to our risk assessment and governance procedures noted above. We have written a reserves policy which is updated as circumstances change. The designated contingency fund has been at £275,000 with no change. The Board considers this level to be appropriate given continued global uncertainty. We will continue to review our policy throughout the year and will adjust this accordingly. Details of other unrestricted designated funds are disclosed at notes 24-25 of the financial statements. The total of unrestricted and general and designated funds (excluding the net book value of fixed assets of £3,190,030) was £1,025,549 at the balance sheet date (2025: £1,064,980). Refer to note 1.2 of the financial statements in respect of our going concern assessment.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Investment policy

Powers of Investment are contained within the company's constitution. The Board continues to practice a prudent, low risk investment strategy. The company only holds cash funds, except for the gifted investments shown at note 18 to the financial statements. Two properties are owned and held for operational purposes and not for investment, although these, we expect, have increased in value over the years due to general market conditions.

Major risks

Following a previous review of the company's Risks Register, in which the trustees consider the overall key risks to the charity to fall under the following six headings: Safeguarding, People, Income Generation, GDPR, Revenue Implications, and NHS Service Level Agreement, the Board and senior management team began a process of regularly reviewing the Risks Register and Appetite for Risk. This work will continue and the Risks Register and scale will continue in its current reporting format. Meanwhile, mitigation procedures remain in place for each identified risk, and this continues to be reviewed at quarterly Board meetings.

Cyber Essentials Accreditation is recertified annually to continue to strengthen the protection of our data, funds, and systems i.e., those of financial value to potential cyber criminals and marks the difference we have identified between compliance and security.

In terms of operational matters, the risk of negligence is controlled through the management structure involving qualified professionals and the related financial risk is managed through the finance subgroup and protected through appropriate insurance policies.

Plans for future periods

We will continue to develop and expand our services where necessary to keep providing the very best support to the people of Ayrshire. We will do this in partnership with our clients, the Scottish Cancer Coalition, the Ayrshire Cancer Forum, NHS Ayrshire & Arran and other health professionals and organisations. We seek to continue building collaborative working with the Health and Social Care Partnerships in Ayrshire to deliver the Scottish Government's 10 Year Cancer Strategy and associated Action Plans. We strive to always be here to help those affected by cancer in Ayrshire.

To continue delivering our services free of charge, and with ever-increasing revenue requirements, income generation will remain a strong focus. We continue to analyse and to implement careful planning for growth areas.

Our unique offer has been strengthened by the recent opening of the Ayr Centre, a building transformed into the region's only dedicated complete support facility for children and young people affected by cancer in Ayrshire. We are delighted that The National Lottery Fairer Life Chances fund has supported this development with a 3 year grant.

By working in partnership alongside another local charity, Gillian's Saltire Appeal which offers short breaks for cancer patients, and their families and carers, in accommodation overlooking the sea in Largs, we hope in the future this increases our presence in North Ayrshire and ultimately increases awareness of the range of free support options available to the people there affected by cancer. We continue to look at opportunities which will provide parity across the Ayrshire region.

Structure, governance and management

The charity is a company limited by guarantee and is a registered Scottish charity. A copy of the company's Memorandum and Articles of Association, which deal with the appointment and termination of member directors, restrictions imposed on the company and powers of investment, among other matters, is available from the member directors at the registered office.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Ewen Dyer	(Resigned 28 October 2025)
Mrs Lindsey Smith	
Mrs Fiona Lees	
Mr Ian Welsh OBE	
Miss Gillian Livingstone	
Mrs SallyAnn Kelly OBE	
Dr Lisa Rodgers	
Professor Paul Martin CBE	
Ms Thiona McQuiston	(Appointed 28 October 2025)
Mr Steven Grier	(Appointed 28 July 2026)

Recruitment and appointment of trustees

Mrs Thiona McQuiston was elected as a director in October 2025. Mr Steven Grier was elected as a director in July 2026.

In accordance with the company's Articles of Association, any elected member director appointed since the last AGM shall retire from office and offer themselves for re-election. On this basis, there are no member directors due for re-election at the forthcoming AGM. Each remaining elected member director shall retire from office after 3 years - on this basis three member directors shall retire from office and offer themselves for re-election as a member director at the forthcoming AGM: Mrs L. Smith, Mrs F. Lees and Prof. I. Welsh. Mr E. Dyer retired from office following maximum tenure reached. In addition, Mr D. McCall is required to retire as a co-opted director at the AGM and may be reappointed by the member directors immediately thereafter.

The composition of the Board is monitored on a regular basis to ensure the Board members have the necessary skills and expertise required to govern the charity, and a skills audit was completed in September 2025. To date, directors have been primarily recruited through word of mouth and personal contacts of other Board members. All the member directors bring specific relevant skills and experience to the Board - whether from a medical or other professional background, hands on involvement in the company as a volunteer, or through direct client experience.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

The Board of directors is responsible for policy decisions and ensuring the company operates within its constitution. Bi-monthly Board meetings are held to effect policy decisions. Directors are trustees in law for the charity and have a fiduciary responsibility over its assets and finances. As at 31 March 2026, the company has fourteen full-time employees and seven part-time employees. The Chief Executive post provides a direct communication between the directors and employees, and closer working relationships with directors and other employees is actively fostered through supported workstreams and project work. As at 31 March 2026 there were approximately 214 active volunteers involved in the company's activities. The charity operates a hierarchical management structure in line with Board policy requirements.

The current Key Management Personnel are:

Chief Executive	-	Karen McIntyre
Head of People	-	Barry Hunter
Director of Care Services	-	Craig Blackwood
Director of Income Generation and Marketing	-	Nicola George (Outgoing March 2026)
Director of Income Generation and Communications	-	Elma Mitchell (Incoming August 2026)

Karen McIntyre joined the organisation as Chief Executive in June 2025.

In the year to 31 March 2026, Ayrshire Cancer Support continued to evaluate and develop services. Our approach to risk, which is to apply prudence and timely review of our Risks Register at our Board meetings, has continued with the full Board and Chief Executive.

Operational finance and audit are reviewed through monthly and annual accounts, and our financial investments are considered on a timely basis.

Our staffing structure and succession planning review has continued and is monitored as the needs of the organisation change.

We have maintained our staff pension in line with Government obligations and we continue to offer our staff a non-contributory health cover plan. We have a maintenance plan for our properties and carry out scheduled checks on fire, health and safety, asbestos, and other repairs.

The changes to the membership of our board are to comply with our Articles of Association and with the aim of facilitating improved support, contribution, and decision-making.

Induction and training of trustees

Prospective member directors are invited to shadow our Board meetings and contribute to discussions and debate but are excluded from voting decisions. Prospects are then invited to join the Board through our formal proposal process. All member directors are briefed on their legal responsibilities and are supplied with a copy of the Memorandum and Articles of Association and our Trustee Service Agreement detailing duties, obligations and terms and conditions of appointment as a Trustee in line with OSCR recommendations. Following recruitment, familiarisation with the charity sector and our organisation, and initial development of new member directors, ongoing training opportunities continue to be available for all Board members as required.

We are aware of the five core principles within the Scottish Governance Code for the Third Sector (Organisational Purpose, Leadership, Board Behaviour, Control, and Effectiveness) and our member directors will utilise these to regularly review and/or improve governance.

Remuneration policy

The pay of senior staff is reviewed annually by the Board with reference to pay scales for similar organisations within the sector.

Relationship with related parties
Details of any transactions or interest in contracts entered by the company during the year between the charity and a related party of any trustee and/or Key Management Personnel are disclosed at note 30 of the financial statements.

Statement of trustees' responsibilities
The trustees, who are also the directors of Ayrshire Cancer Support for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which 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 charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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 and the Charities Accounts (Scotland) Regulations 2006. 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.

Auditor
In accordance with the company's articles, a resolution proposing that Dains Audit (Scotland) Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor
Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

Gillian Livingstone

Miss Gillian Livingstone
Trustee

20 October 2026

AYRSHIRE CANCER SUPPORT

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF AYRSHIRE CANCER SUPPORT

Opinion

We have audited the financial statements of Ayrshire Cancer Support (the 'charity') for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' (who are also the directors of the company for company law purposes) use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees (Directors) are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF AYRSHIRE CANCER SUPPORT

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report, included within the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF AYRSHIRE CANCER SUPPORT

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- We ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We identified the laws and regulations applicable to the company through discussions with directors and management and from our knowledge of the regulatory environment relevant to the company.
- We assessed the extent of compliance with laws and regulations through making enquiries of management and inspecting legal correspondence.
-We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud and their knowledge of actual, suspected and alleged fraud.
- To address the risk of fraud through management bias and override of controls, we tested journal entries to identify unusual transactions, we assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias and we investigated the rationale behind significant or unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Brian Thomson

Mr Brian Thomson BA(Hons) CA (Senior Statutory Auditor)
For and on behalf of Dains Audit (Scotland) Limited
Statutory Auditor
169 West George Street
Glasgow
G2 2LB

Date: 20 October 2026

Dains Audit (Scotland) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

AYRSHIRE CANCER SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Current financial year	Notes	Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Income and endowments from:						
Donations and legacies	**3**	888,320	56,735	373,024	1,318,079	1,156,745
Charitable activities	**4**	-	-	-	-	4,080
Other trading activities	**5**	141,252	-	-	141,252	138,266
Investments	**6**	30,598	-	-	30,598	67,879
Other income	**7**	791	-	-	791	3,686
Total income		1,060,961	56,735	373,024	1,490,720	1,370,656
Expenditure on:						
Raising funds	**8**	373,472	-	-	373,472	339,401
Charitable activities	**9**	264,644	747,734	-	1,012,378	918,413
Other expenditure	**14**	-	6,129	-	6,129	-
Total expenditure		638,116	753,863	-	1,391,979	1,257,814
Net gains/(losses) on investments	**15**	96	-	-	96	329
Net income/(expenditure)		422,941	(697,128)	373,024	98,837	113,171
Transfers between funds		(432,998)	702,222	(269,224)	-	-
Net movement in funds	**11**	(10,057)	5,094	103,800	98,837	113,171
Reconciliation of funds:						
Fund balances at 1 April 2025		63,356	4,157,186	6,500	4,227,042	4,113,871
Fund balances at 31 March 2026		53,299	4,162,280	110,300	4,325,879	4,227,042

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 16 to 35 form part of these financial statements.

AYRSHIRE CANCER SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Prior financial year	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Income and endowments from:					
Donations and legacies	**3**	725,490	32,252	399,003	1,156,745
Charitable activities	**4**	-	4,080	-	4,080
Other trading activities	**5**	138,266	-	-	138,266
Investments	**6**	67,879	-	-	67,879
Other income	**7**	97	891	2,698	3,686
Total income		931,732	37,223	401,701	1,370,656
Expenditure on:					
Raising funds	**8**	339,401	-	-	339,401
Charitable activities	**9**	255,476	546,383	116,554	918,413
Total expenditure		594,877	546,383	116,554	1,257,814
Net gains/(losses) on investments	**15**	329	-	-	329
Net income/(expenditure)		337,184	(509,160)	285,147	113,171
Transfers between funds		(324,458)	1,533,209	(1,208,751)	-
Net movement in funds	**11**	12,726	1,024,049	(923,604)	113,171
Reconciliation of funds:					
Fund balances at 1 April 2024		50,630	3,133,137	930,104	4,113,871
Fund balances at 31 March 2025		63,356	4,157,186	6,500	4,227,042

AYRSHIRE CANCER SUPPORT

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**17**		3,190,030		3,155,561
Investments	**18**		3,957		3,861
			3,193,987		3,159,422
Current assets					
Stocks	**19**	155		252	
Debtors	**20**	42,878		56,548	
Cash at bank and in hand		1,290,661		1,301,253	
		1,333,694		1,358,053	
Creditors: amounts falling due within one year	**21**	(201,802)		(290,433)	
Net current assets			1,131,892		1,067,620
Total assets less current liabilities			4,325,879		4,227,042
The funds of the charity					
Restricted income funds	**24**		110,300		6,500
Unrestricted funds - general	**26**		53,299		63,356
Unrestricted funds - designated	**25**		4,162,280		4,157,186
			4,325,879		4,227,042

The notes on pages 16 to 35 form part of these financial statements.

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

The financial statements were approved by the trustees on 20 October 2026

Gillian Livingstone

Miss Gillian Livingstone
Trustee

Company registration number SC110196 (Scotland)

AYRSHIRE CANCER SUPPORT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities					
Cash generated from operations	**31**		58,313		236,256
Investing activities					
Purchase of tangible fixed assets		(99,503)		(1,637,875)	
Proceeds from disposal of tangible fixed assets		-		3,000	
Investment income received		30,598		67,879	
Net cash used in investing activities			(68,905)		(1,566,996)
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(10,592)		(1,330,740)
Cash and cash equivalents at beginning of year			1,301,253		2,631,993
Cash and cash equivalents at end of year			1,290,661		1,301,253

The notes on pages 16 to 35 form part of these financial statements.

1 Accounting policies

Charity information

Ayrshire Cancer Support is a private company limited by guarantee incorporated in Scotland. The registered office is 5 Dundonald Road, Kilmarnock, Ayrshire, KA1 1EQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The financial statements have been prepared on a going concern basis which assumes that the charity will continue to operate for a period of 12 months from the date of approval by the Board. The charity is reliant on the continued support of its donors, which involves a number of sources including community, corporate and public sector as well as financial support from our clients and their families. Our reserves policy, which is outlined in the directors' report, is considered to be both prudent and appropriate given our significant activities and the increased demand for our services. The Board has designated unrestricted funds to supplement the considerable amount of restricted funds raised to date. In addition, we continue to maintain designated funds to ensure that our main transport and therapeutic fund services are sustained over the next year, taking into consideration restricted grant funding already in place for this purpose. We have a further £275,000 designated for contingencies which is critical due to current global economic issues and other property commitments. There are further general undesignated unrestricted funds of £53,299 which is regarded as the charity's working capital. A detailed analysis of these funds is included at notes 24-26 to the financial statements. Taking all of these factors into consideration, the Board's assessment concluded that at the date of approval of these financial statements there are no going concern issues

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	over 25 or 50 years on a straight line basis
Fixtures and fittings	15% on a reducing balance basis
Computers	over 4 years on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1 Accounting policies **(Continued)**

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	860,740	56,735	104,515	1,021,990	702,004	32,252	18,607	752,863
Legacies	11,880	-	-	11,880	21,786	-	-	21,786
Grants	15,700	-	268,509	284,209	1,700	-	380,396	382,096
	888,320	56,735	373,024	1,318,079	725,490	32,252	399,003	1,156,745
Donations and gifts								
General Donations and Fundraising	675,435	15,440	104,515	795,390	509,038	5,002	1,006	515,046
Client Donations	530	41,005	-	41,535	42,058	27,170	-	69,228
Corporate Partnerships	103,652	290	-	103,942	80,031	80	17,601	97,712
Income from Cans	15,637	-	-	15,637	17,637	-	-	17,637
Gift Aid Claims	65,486	-	-	65,486	53,240	-	-	53,240
	860,740	56,735	104,515	1,021,990	702,004	32,252	18,607	752,863

3 Income from donations and legacies **(Continued)**

	Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Grants								
MV Hillhouse Trust	1,500			1,500	1,500			1,500
Margaret H McInnes Trust	200			200	200			200
Stephen & Margaret Mary Young Charitable Trust	11,000			11,000				
Mr & Mrs William Donald Memorial Trust	2,000			2,000				
Gordon Fraser Charitable Trust	1,000			1,000				
Robertson Trust			-	-			25,000	25,000
Motability Foundation			186,704	186,704			181,000	181,000
Edward Gosling Foundation			-	-			150,000	150,000
Pink Ribbon Foundation			-	-			4,000	4,000
Crane Charitable Fund			-	-			1,860	1,860
The Mickel Fund			-	-			2,000	2,000
GSK Foundation			-	-			3,000	3,000
Hugh Stenhouse Foundation			-	-			1,100	1,100
Macmillan Support Grants			-	-			3,136	3,136
Gordon Fraser Charitable Trust			-	-			1,300	1,300
NHS			-	-			6,500	6,500
South Ayrshire Charitable Trust			3,000	3,000			1,500	1,500
Kells Trust			2,000	2,000				
BBC Children in Need			22,000	22,000				
Screwfix Foundation			3,800	3,800				
Spifox			40,000	40,000				
Tesco Stronger Starts			1,125	1,125				
Crane Fund			3,641	3,641				
South Ayrshire Council			425	425				

3 Income from donations and legacies **(Continued)**

	Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
The Souter Foundation			5,000	5,000				
The Saturday Fund			814	814				
	15,700	-	268,509	284,209	1,700	-	380,396	382,096

4 Income from charitable activities

	Unrestricted funds designated 2026 £	Unrestricted funds designated 2025 £
Cancer Support Services		
Performance related grants	-	4,080

Performance related grants analysis

	Cancer Support Services 2025 £
NHS	4,080

5 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Shop income	141,252	138,266

6 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	30,598	67,879

7 Other income

	Unrestricted funds general 2026 £	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Net gain on disposal of tangible fixed assets	-	-	891	-	891
Other income	791	97	-	-	97
Insurance claims	-	-	-	2,698	2,698
	791	97	891	2,698	3,686

8 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising and publicity		
Other fundraising costs	85,862	77,257
Staff costs	109,962	98,309
Share of support costs (see note 10)	33,081	32,271
	228,905	207,837
Trading costs		
Operating charity shops	35,296	26,574
Staff costs	76,190	72,719
Share of support costs (see note 10)	33,081	32,271
	144,567	131,564
Total costs	373,472	339,401

9 Expenditure on charitable activities

	Therapeutic Services 2026 £	Transport Services 2026 £	Children & Young People Services 2026 £	Total 2026 £	Therapeutic Services 2025 £	Transport Services 2025 £	Children & Young People Services 2025 £	Total 2025 £
Direct costs								
Staff costs	220,422	81,982	82,296	384,700	175,674	65,054	100,092	340,820
Staff training & recruitment	3,854	-	240	4,094	690	79	50	819
Sessional therapeutic costs	16,806	-	-	16,806	23,361	-	635	23,996
Other direct project costs (C&YPS)	120	-	8,999	9,119	240	-	6,400	6,640
Patient transport	-	226,142	-	226,142	-	211,209	-	211,209
Property expenses	314	80	-	394	95	-	18	113
Printing, postage & stationery	98	-	-	98	107	12	3	122
Advertising, marketing & fundraising	470	225	-	695	440	228	32	700
IT & communications	4,898	5,442	4,401	14,741	4,628	4,891	3,994	13,513
Travelling expenses	1,036	8	1,066	2,110	1,679	259	2,456	4,394
Legal fees	256	-	-	256	236	-	18	254
General charges & subscriptions	1,131	33	-	1,164	876	4	158	1,038
	249,405	313,912	97,002	660,319	208,026	281,736	113,856	603,618
Share of support and governance costs (see note 10)								
Support	111,840	128,379	111,840	352,059	99,553	115,689	99,553	314,795
	361,245	442,291	208,842	1,012,378	307,579	397,425	213,409	918,413
Analysis by fund								
Unrestricted funds - general	82,702	99,241	82,701	264,644	77,985	96,813	80,678	255,476
Unrestricted funds - designated	278,543	343,050	126,141	747,734	226,896	300,612	18,875	546,383
Restricted funds	-	-	-	-	2,698	-	113,856	116,554
	361,245	442,291	208,842	1,012,378	307,579	397,425	213,409	918,413

10 Support costs allocated to activities

	2026	2025
	£	£
Staff costs	228,876	228,102
Depreciation	58,904	28,114
Staff benefits, training, recruitment & payroll	4,245	3,203
Property expenses	47,813	45,024
IT & communications	7,503	5,883
Office, administration & finance	5,760	5,406
Legal fees	3,656	2,195
Advertising, marketing & fundraising	25,888	31,480
Travelling Expenses	705	686
General charges & subscriptions	2,041	1,306
Accountancy	3,200	1,525
Irrecoverable VAT	18,130	18,163
Governance costs	11,500	8,250
	418,221	379,337
Analysed between:		
Fundraising	66,162	64,542
Therapeutic Services	111,840	99,553
Transport Services	128,379	115,689
Children & Young People Services	111,840	99,553
	418,221	379,337

Governance costs comprise:	2026 £	2025 £
Audit fees	11,500	8,250
	11,500	8,250

11 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's auditor:		
- for the audit of the charity's financial statements	11,500	8,250
- for tax advisory services	2,400	4,325
Depreciation of owned tangible fixed assets	58,904	28,114
Loss/(profit) on disposal of tangible fixed assets	6,129	(891)

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No trustee received reimbursement of expenses during the year (2025: £nil).

13 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Operations, support and fundraising	24	20

Employment costs	2026 £	2025 £
Wages and salaries	705,759	656,285
Social security costs	68,582	60,297
Other pension costs	25,387	23,368
	799,728	739,950

Employment costs by activity	2026 £	2025 £
Therapeutic services	220,422	175,674
Transport services	81,982	65,054
Children & Young People services	82,296	100,092
Fundraising	109,962	98,309
Shops	76,190	72,719
Support	228,876	228,102
	799,728	739,950

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2026 Number	2025 Number
£70,001 - £80,000	-	1

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2026 £	2025 £
Aggregate compensation	221,593	198,404

14 Other expenditure

	Unrestricted funds designated 2026 £	Unrestricted funds designated 2025 £
Net loss on disposal of tangible fixed assets	6,129	-

15 Gains and losses on investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Gains/(losses) arising on:		
Revaluation of investments	96	329

16 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

17 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 April 2025	3,269,223	75,284	21,378	3,365,885
Additions	93,099	644	5,760	99,503
Disposals	-	(21,710)	-	(21,710)
At 31 March 2026	3,362,322	54,218	27,138	3,443,678
Depreciation and impairment				
At 1 April 2025	151,814	43,754	14,757	210,325
Depreciation charged in the year	51,724	3,842	3,338	58,904
Eliminated in respect of disposals	-	(15,581)	-	(15,581)
At 31 March 2026	203,538	32,015	18,095	253,648
Carrying amount				
At 31 March 2026	3,158,784	22,203	9,043	3,190,030
At 31 March 2025	3,117,410	31,530	6,621	3,155,561

17 Tangible fixed assets **(Continued)**

The carrying value of land included in land and buildings comprises:

	2026	2025
	£	£
Freehold	468,000	468,000

18 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 1 April 2025	3,861
Valuation changes	96
At 31 March 2026	3,957
Carrying amount	
At 31 March 2026	3,957
At 31 March 2025	3,861

	2026	2025
Investments at fair value comprise:	£	£
Banco Santander (free issue) 100 ordinary	821	515
Securities Trust of Scotland plc (donation) 1,400 ordinary	3,136	3,346
	3,957	3,861

19 Stocks

	2026	2025
	£	£
Finished goods and goods for resale	155	252

20 Debtors

	2026	2025
Amounts falling due within one year:	**£**	**£**
Trade debtors	11,034	14,100
Other debtors	14,242	28,465
Prepayments and accrued income	17,602	13,983
	42,878	56,548

21 Creditors: amounts falling due within one year

	Notes	2026	2025
		£	**£**
Other taxation and social security		19,390	21,443
Deferred income	**22**	131,285	-
Trade creditors		23,030	209,679
Other creditors		4,347	4,478
Accruals		23,750	54,833
		201,802	290,433

22 Deferred income

	2026	2025
	£	**£**
Arising from grants	122,785	-
Other deferred income	8,500	-
	131,285	-

Deferred income is included in the financial statements as follows:

	2026	2025
	£	**£**
Deferred income is included within:		
Current liabilities	131,285	-
Movements in the year:		
Deferred income at 1 April 2025	-	16,050
Released from previous periods	-	(16,050)
Resources deferred in the year	131,285	-
Deferred income at 31 March 2026	131,285	-

23 Retirement benefit schemes

	2026	2025
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	25,387	23,368

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

24 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
Other Restricted Funds	6,500	202,394	-	(198,594)	10,300
Children & Young People Services	-	70,630	-	(70,630)	-
Transport and CRM	-	100,000	-	-	100,000
	6,500	373,024	-	(269,224)	110,300

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Other Restricted Funds	-	201,136	-	(194,636)	6,500
Home 4 Cancer	927,104	171,079	(2,698)	(1,095,485)	-
Children & Young People Services	3,000	29,486	(113,856)	81,370	-
	930,104	401,701	(116,554)	(1,208,751)	6,500

A full breakdown of restricted income is shown at note 3.

Children and Young People Services
Represents Grants and other contributions specifically for this service. £70,630 was spent leaving a balance of £nil.

Transport and CRM
Represents donations received towards the transport service and investment in a new CRM system.

Other Restricted Funds
Represents grants and other contributions received specifically to fund Transport and Therapeutic services. Transfers are made from these restricted funds to the relevant designated funds to match eligible expenditure already incurred on these activities.

25 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
Capital Fund	3,155,562	-	(65,035)	99,503	3,190,030
Contingency	275,000	-	-	-	275,000
Property	294,612	-	-	(59,503)	235,109
Transport	96,000	32,550	(313,912)	281,362	96,000
Therapeutic	203,500	24,185	(249,402)	321,717	300,000
Children & Young People Services	104,000	-	(97,002)	30,631	37,629
Digital	28,512	-	(28,512)	28,512	28,512
	4,157,186	56,735	(753,863)	702,222	4,162,280

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Capital Fund	1,547,908	891	(28,112)	1,634,875	3,155,562
Contingency	275,000	-	-	-	275,000
Property	785,000	-	-	(490,388)	294,612
Transport	118,937	29,588	(281,734)	229,209	96,000
Therapeutic	196,448	6,744	(208,025)	208,333	203,500
Children & Young People Services	172,000	-	-	(68,000)	104,000
Digital	37,844	-	(28,512)	19,180	28,512
	3,133,137	37,223	(546,383)	1,533,209	4,157,186

Capital Fund
The designated capital fund is shown to distinguish the net book value of fixed assets from cash funds.

Contingency Fund
The balance of this fund at 31 March 2025 & 2026 was £275,000 (refer to reserves policy contained within the Directors' Report). The Board feels this is a prudent level of reserves in the charity's current circumstances.

Property Fund
The balance of this fund at 31 March 2025 was £294,612 and represented funds set aside for necessary property-related commitments. During the year £59,503 was transferred to the Capital Fund, leaving a balance of £235,109 at 31 March 2026.

Transport Fund
This fund is used to help monitor expenditure in what is one of the main service areas to beneficiaries and to ensure that funds are set aside for the next 12 months estimated costs of these services which are free of charge to users. Restricted grant funding for this service, once spent, is transferred from restricted funds into this designated fund to show the true cost of the service. The net amount transferred during the year was £281,362, leaving a balance of £96,000 at the balance sheet date. This takes into consideration restricted funds still to be spent on these activities and current year anticipated funding.

25 Unrestricted funds - designated **(Continued)**

Therapeutic Services Fund
This fund is used to help monitor expenditure in what is one of the main service areas to beneficiaries and to ensure that funds are set aside for the next 12 months estimated costs of these services. Restricted grant funding for this service, once spent, is transferred from restricted funds into this designated fund to show the true cost of the service. The net amount transferred during the year was £321,717. This takes into consideration current-year anticipated funding.

Children & Young People Services Fund
This fund has been established by the Board to ensure that budgeted spend for the forthcoming year is fully funded taking into consideration the lottery funding of £100,000 within restricted funds. The net amount transferred during the year was £30,631, leaving a balance of £37,629 at the balance sheet date for this purpose.

Digital Fund
This fund was established by the Board to cover retail/e-commerce/digital activities not covered by external funding. The balance of this fund was £37,844 at 31 March 2025, of which £28,512 was spent during the year. The Board has authorised a transfer of £28,512 from unrestricted funds leaving a balance of £28,512 at 31 March 2026.

26 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2026
	£	£	£	£	£	£
General funds	63,356	1,060,961	(638,116)	(432,998)	96	53,299

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£	£
General funds	50,630	931,732	(594,877)	(324,458)	329	63,356

Unrestricted General Funds
All sources of unrestricted funds are initially allocated to a general fund and the Board then authorises transfers to the above specific designated funds as considered appropriate. The remaining balance at the balance sheet date was £53,299.

Transfers between Funds
The transfers to designated funds have been authorised by the Board from unrestricted general funds, with all restricted funds either spent or ring-fenced for appropriate future spend. In certain cases spend from the restricted funds has been reflected as a transfer into a designated fund.

27 Analysis of net assets between funds

	Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:				
Tangible assets	-	3,190,030	-	3,190,030
Investments	3,957	-	-	3,957
Current assets/(liabilities)	49,342	972,250	110,300	1,131,892
	53,299	4,162,280	110,300	4,325,879

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:				
Tangible assets	-	3,155,561	-	3,155,561
Investments	3,861	-	-	3,861
Current assets/(liabilities)	59,495	1,001,625	6,500	1,067,620
	63,356	4,157,186	6,500	4,227,042

28 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2026 £	2025 £
Within one year	22,615	7,000
Between two and five years	44,557	27,229
	67,172	34,229

The property lease continued beyond the initial cessation date, on a tacit relocation basis, and the commitment shown represents the maximum payable at the balance sheet date assuming the next termination option is exercised.

29 Capital commitments

	2026	2025
	£	£

Amounts contracted for but not provided in the financial statements:

	2026	2025
	£	£
Acquisition of property, plant and equipment	-	234,700

Capital commitments in 2025 were in relation to the Home4Cancer project. This commitment was fully funded at the date of acceptance.

30 Related party transactions

Payments totalling £8,352 (gross of irrecoverable VAT) (2025 - £22,097) were made to Western House Hotel/ Ayr Racecourse which are related parties of Mrs L Smith, trustee. The Board notes that this related party is also a corporate sponsor and donor with net gains to the charity. This supplier appointment was authorised by the CEO with normal business terms applicable.

As well as the significant voluntary time contribution from all Board members, there have been a number of pro-bono IT services and donated items from the associated business of Ms G Livingstone, trustee.

31 Cash generated from operations

	2026	2025
	£	£
Surplus for the year	98,837	113,171
Adjustments for:		
Investment income recognised in statement of financial activities	(30,598)	(67,879)
Loss/(gain) on disposal of tangible fixed assets	6,129	(891)
Fair value gains and losses on investments	(96)	(329)
Depreciation and impairment of tangible fixed assets	58,904	28,114
Movements in working capital:		
Decrease/(increase) in stocks	97	(204)
Decrease/(increase) in debtors	13,671	(60)
(Decrease)/increase in creditors	(219,916)	180,384
Increase/(decrease) in deferred income	131,285	(16,050)
Cash generated from operations	58,313	236,256

32 Analysis of changes in net funds

The charity had no material debt during the year.