

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026
FOR
Arran Cancer Support Trust**

Burgoyne Carey
Chartered Accountants
Pavilion 2
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Glasgow
G51 2JA

Arran Cancer Support Trust

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Arran Cancer Support Trust

REPORT OF THE TRUSTEES For The Year Ended 31 March 2026

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide transport to and from island and mainland hospitals for Cancer patients on Arran. ArCaS drivers, who are volunteers, will collect patients from the ferry terminal at Ardrossan or Troon and take them to the appropriate hospital for their appointment. The driver, or another, will then bring them back to the ferry terminal. On Arran, a taxi service is used to take patients to the Brodick ferry terminal and home again, when necessary. Patients can apply for a ferry travel warrant to cover the cost of a foot passenger return fare for each of their hospital visits. Since the Covid pandemic, a number of patients have chosen to take their own vehicle across on the ferry and the trustees have been happy to reimburse associated costs.

To provide equipment to hospitals, local surgeries and community nurses which will help in the treatment and wellbeing of islanders who have cancer. In this accounting year, ArCaS supported the provision of cancer diagnosis aids for the Arran Medical Group surgeries, e.g. equipment for diagnosing and treating skin cancer.

To provide counselling and complementary therapy to cancer patients on Arran. Each patient is initially offered six sessions, the practitioners being fully qualified and registered professionals in their fields.

All the above services are provided in the strictest confidence and at no cost to the patient.

To fund the post of Cancer Care Support Nurse (Palliative Care) to work alongside the Arran-based team of District Nurses, the position to be recruited and employed by the Ayrshire and Arran Health Board through the Arran Medical Group.

Volunteers

Approximately 40 volunteers give their time to staff the Charity Shop which is the main source of income. They give over 90 hours a week and their input is essential and much appreciated by trustees, employees and customers.

The trustees also give their time voluntarily and seek to develop new initiatives to support people on Arran impacted by cancer. In the summer of 2024, we formally opened a Hub in the buildings of the former CalMac ferry terminal, with a "Room to Talk" and a meeting space for our work and use by other Arran community groups. Now, the Hub attracts individuals to come and speak with us in person and has proven to be a place where the charity can conduct multiple facets of work, including linking in with the Improving the Cancer Journey service and allowing other compatible local community groups a place to hold meetings.

Trustees continue to look forward and consider new opportunities for the charity to raise funds and provide additional support services. They also provide holiday cover for the ArCaS Coordinator who is the first port of call for organising the transport needs of the patients and facilitating complementary therapies.

Arran Cancer Support Trust

REPORT OF THE TRUSTEES For The Year Ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Cancer Care Support Nurse

ArCaS have pledged £30,000 each year for this position. The Cancer Care Support Nurse performs a very important role in the physical and emotional care of cancer patients throughout their illness.

Patient Transport

The transport system remains the other main reason for the existence of ArCaS, and patient transfers and ferry travel warrants are much appreciated by patients and their families during difficult times.

During the year to 31 March 2026, our drivers made 383 runs in which they covered 25,697 miles. There were also 277 taxi runs. The majority of these were on the island but there were also runs to the mainland hospitals when no more drivers were available.

Ferry-related issues continued to provide challenges, with appointments having to be re-scheduled on many occasions, and some people travelling well in advance to make sure they got there in time.

Wellbeing Support

The many therapies offered have been much appreciated by patients at a difficult time of their lives. In this financial year we facilitated 371 wellbeing sessions for 58 clients. This includes Reflexology, Reiki, Massage, Podiatry, Osteopathy, Physical Therapy and Sports Massage, Acupuncture, Bowen Therapy Haircuts and Nail work. The Cancer Support Group continued to hold monthly meetings in the Hub.

Fundraising activities

Sales through the charity's shop in Brodick remain the primary source of income. We are very grateful to the island community for their support, both in terms of donating and buying; and to our dedicated shop staff and volunteers for running a great shop. We are looking closely at possible new income streams.

We have gained publicity for our charity and engaged with a number of different groups and activities on the island. We will continue to improve our profile across digital and more traditional channels.

We are very grateful to a number of people who have chosen to undertake activities to raise money for ArCaS.

FINANCIAL REVIEW

Financial position

This accounting year has seen a significant increase in income for the charity. The charity shop traded well and the trustees have identified the need to upgrade the fabric of the shop to accommodate increased donations and footfall. The W&E Davies Trust very generously donated £20,000 specifically for this purpose. The charity attracted other corporate donations and the island community once again has supported generously with fundraising efforts and other donations. There were also two grants from the Scottish Government's Islands Resilience Fund.

From the previous year's accounts, the trustees identified an increase in the costs of running the charity, and this year's accounts show how efforts to control expenditure have reduced some of these costs.

In an uncertain economic climate, the trustees are pleased to present a strong set of accounts that have the charity in a strong position to withstand any potential future shocks. They also enable the trustees to be able confidently to maintain and expand support for Arran's cancer patients.

Reserves policy

It is the Trustees' policy to retain a minimum of £60,000 in unreserved funds to enable the transport service to continue in the event of a sudden drop in income. This is the primary reason for the existence of ArCaS and is therefore our priority.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

ArCaS is a SCIO and the governing document is the constitution.

Arran Cancer Support Trust

REPORT OF THE TRUSTEES For The Year Ended 31 March 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustee recruitment is done by the existing Trustees identifying persons who have shown an interest in the workings of ArCaS and have a reputation for positive community involvement. If there is a vacancy their names are put forward to the committee and, if approved by them, an invitation to join is offered.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC027348

Principal address

The Pier
Brodict
Isle of Arran
KA27 8AU

Trustees

A Walsh Treasurer
Ms B Crawford
I Buchanan
Ms S Dobson
M Dobson Chairperson
Ms E Kerr
Ms G Barker (resigned 14.5.25)
Ms M Wilson
Ms K Urquhart Secretary (appointed 14.5.25) (resigned 19.3.26)
Ms E L Kerr (appointed 9.6.25)

Independent Examiner

Burgoyne Carey
Chartered Accountants
Pavilion 2
3 Dava Street
Broomloan Road
Glasgow
G51 2JA

Approved by order of the board of trustees on 09.09.2026 and signed on its behalf by:

M.F. Dobson.

.....
M Dobson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ARRAN CANCER SUPPORT TRUST

I report on the accounts for the year ended 31 March 2026 set out on pages five to twelve.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Vincent Burgoyne
The Institute of Chartered Accountants of Scotland

Burgoyne Carey
Chartered Accountants
Pavilion 2
3 Dava Street
Broomloan Road
Glasgow
G51 2JA

Date: 17/9/26.....

Arran Cancer Support Trust

STATEMENT OF FINANCIAL ACTIVITIES For The Year Ended 31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	35,429	20,000	55,429	26,764
Other trading activities	3	166,456	-	166,456	148,829
Investment income	4	1,638	-	1,638	2,095
Total		<u>203,523</u>	<u>20,000</u>	<u>223,523</u>	<u>177,688</u>
EXPENDITURE ON					
Raising funds		64,146	330	64,476	83,846
Charitable activities					
Arran Hospital		266	-	266	-
General Practices		-	-	-	323
Community Nurses		30,000	-	30,000	15,000
Patient Transfers		27,920	-	27,920	28,161
Ferry Transfer Warrants		1,906	-	1,906	441
Wellbeing Support		37,214	293	37,507	37,329
Payments to Patients		7,362	-	7,362	6,077
Arran Medical Group		983	-	983	3,022
Other		5,010	-	5,010	9,232
Total		<u>174,807</u>	<u>623</u>	<u>175,430</u>	<u>183,431</u>
NET INCOME/(EXPENDITURE)		28,716	19,377	48,093	(5,743)
RECONCILIATION OF FUNDS					
Total funds brought forward		278,031	9,773	287,804	293,547
TOTAL FUNDS CARRIED FORWARD		<u>306,747</u>	<u>29,150</u>	<u>335,897</u>	<u>287,804</u>

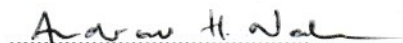
The notes form part of these financial statements

Arran Cancer Support Trust

BALANCE SHEET 31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible assets	7	127,515	-	127,515	128,609
CURRENT ASSETS					
Debtors	8	1,848	-	1,848	1,448
Cash at bank and in hand		177,400	29,150	206,550	162,017
		<u>179,248</u>	<u>29,150</u>	<u>208,398</u>	<u>163,465</u>
CREDITORS					
Amounts falling due within one year	9	(16)	-	(16)	(4,270)
NET CURRENT ASSETS		<u>179,232</u>	<u>29,150</u>	<u>208,382</u>	<u>159,195</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>306,747</u>	<u>29,150</u>	<u>335,897</u>	<u>287,804</u>
NET ASSETS		<u>306,747</u>	<u>29,150</u>	<u>335,897</u>	<u>287,804</u>
FUNDS	10				
Unrestricted funds				306,747	278,031
Restricted funds				29,150	9,773
TOTAL FUNDS				<u>335,897</u>	<u>287,804</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31.03.2026 and were signed on its behalf by:


A Walsh - Trustee

Arran Cancer Support Trust

NOTES TO THE FINANCIAL STATEMENTS For The Year Ended 31 March 2026

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Long leasehold	- 4% on cost
Computer equipment	- 20% on cost

The trustees consider that the value of the property at The Pier, Brodick as stated in the accounts is accurate and that ongoing maintenance policy will ensure no reduction in its value.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Arran Cancer Support Trust

NOTES TO THE FINANCIAL STATEMENTS - continued For The Year Ended 31 March 2026

2. DONATIONS AND LEGACIES

	2026	2025
	£	£
Gifts	5,500	-
Donations	24,415	26,764
Grants	25,514	-
	<u>55,429</u>	<u>26,764</u>

Grants received, included in the above, are as follows:

	2026	2025
	£	£
W & E Davies Trust	20,000	-
Resilience Fund	5,514	-
	<u>25,514</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Shop income	<u>166,456</u>	<u>148,829</u>

4. INVESTMENT INCOME

	2026	2025
	£	£
Rents received	78	-
Deposit account interest	1,560	2,095
	<u>1,638</u>	<u>2,095</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Arran Cancer Support Trust

NOTES TO THE FINANCIAL STATEMENTS - continued For The Year Ended 31 March 2026

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26,764	-	26,764
Other trading activities	148,829	-	148,829
Investment income	2,095	-	2,095
Total	<u>177,688</u>	<u>-</u>	<u>177,688</u>
EXPENDITURE ON			
Raising funds	83,846	-	83,846
Charitable activities			
General Practices	323	-	323
Community Nurses	15,000	-	15,000
Patient Transfers	28,161	-	28,161
Ferry Transfer Warrants	441	-	441
Wellbeing Support	37,329	-	37,329
Payments to Patients	6,077	-	6,077
Arran Medical Group	3,022	-	3,022
Other	9,232	-	9,232
Total	<u>183,431</u>	<u>-</u>	<u>183,431</u>
NET INCOME/(EXPENDITURE)	(5,743)	-	(5,743)
RECONCILIATION OF FUNDS			
Total funds brought forward	283,774	9,773	293,547
TOTAL FUNDS CARRIED FORWARD	<u>278,031</u>	<u>9,773</u>	<u>287,804</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Computer equipment £	Totals £
COST				
At 1 April 2025 and 31 March 2026	<u>105,000</u>	<u>25,408</u>	<u>764</u>	<u>131,172</u>
DEPRECIATION				
At 1 April 2025	-	2,032	531	2,563
Charge for year	-	1,016	78	1,094
At 31 March 2026	<u>-</u>	<u>3,048</u>	<u>609</u>	<u>3,657</u>
NET BOOK VALUE				
At 31 March 2026	<u>105,000</u>	<u>22,360</u>	<u>155</u>	<u>127,515</u>
At 31 March 2025	<u>105,000</u>	<u>23,376</u>	<u>233</u>	<u>128,609</u>

Arran Cancer Support Trust

NOTES TO THE FINANCIAL STATEMENTS - continued For The Year Ended 31 March 2026

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
VAT	<u>1,848</u>	<u>1,448</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Taxation and social security	(614)	3,670
Other creditors	<u>630</u>	<u>600</u>
	<u>16</u>	<u>4,270</u>

10. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	278,031	28,716	306,747
Restricted funds			
Covid Resilience	330	(330)	-
Youth Philanthropy Initiative	3,000	(293)	2,707
National Farmers Union	6,443	-	6,443
W & E Davis Trust	-	20,000	20,000
	<u>9,773</u>	<u>19,377</u>	<u>29,150</u>
TOTAL FUNDS	<u>287,804</u>	<u>48,093</u>	<u>335,897</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	203,523	(174,807)	28,716
Restricted funds			
Covid Resilience	-	(330)	(330)
Youth Philanthropy Initiative	-	(293)	(293)
W & E Davis Trust	20,000	-	20,000
	<u>20,000</u>	<u>(623)</u>	<u>19,377</u>
TOTAL FUNDS	<u>223,523</u>	<u>(175,430)</u>	<u>48,093</u>

Arran Cancer Support Trust

NOTES TO THE FINANCIAL STATEMENTS - continued For The Year Ended 31 March 2026

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	283,774	(5,743)	278,031
Restricted funds			
Covid Resilience	330	-	330
Youth Philanthropy Initiative	3,000	-	3,000
National Farmers Union	6,443	-	6,443
	<u>9,773</u>	<u>-</u>	<u>9,773</u>
TOTAL FUNDS	<u>293,547</u>	<u>(5,743)</u>	<u>287,804</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	177,688	(183,431)	(5,743)
TOTAL FUNDS	<u>177,688</u>	<u>(183,431)</u>	<u>(5,743)</u>

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

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	283,774	22,973	306,747
Restricted funds			
Covid Resilience	330	(330)	-
Youth Philanthropy Initiative	3,000	(293)	2,707
National Farmers Union	6,443	-	6,443
W & E Davis Trust	-	20,000	20,000
	<u>9,773</u>	<u>19,377</u>	<u>29,150</u>
TOTAL FUNDS	<u>293,547</u>	<u>42,350</u>	<u>335,897</u>

Arran Cancer Support Trust

NOTES TO THE FINANCIAL STATEMENTS - continued For The Year Ended 31 March 2026

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	381,211	(358,238)	22,973
Restricted funds			
Covid Resilience	-	(330)	(330)
Youth Philanthropy Initiative	-	(293)	(293)
W & E Davis Trust	20,000	-	20,000
	<u>20,000</u>	<u>(623)</u>	<u>19,377</u>
TOTAL FUNDS	<u>401,211</u>	<u>(358,861)</u>	<u>42,350</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

Arran Cancer Support Trust

DETAILED STATEMENT OF FINANCIAL ACTIVITIES For The Year Ended 31 March 2026

	2026 £	2025 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	5,500	-
Donations	24,415	26,764
Grants	25,514	-
	55,429	26,764
Other trading activities		
Shop income	166,456	148,829
Investment income		
Rents received	78	-
Deposit account interest	1,560	2,095
	1,638	2,095
Total incoming resources	223,523	177,688
EXPENDITURE		
Raising donations and legacies		
Sundries	115	-
Other trading activities		
Wages	51,050	69,009
Pensions	1,787	2,159
Licensing	236	-
Repairs and Renewals	3,953	6,385
Insurance	1,982	2,506
Water Rates	1,508	269
Refuse Collection	1,458	1,407
Sundry Expenses	2,324	1,965
Meeting Room Hire	63	146
	64,361	83,846
Charitable activities		
Wages	16,310	15,421
Grants to institutions	31,249	18,345
Grants to individuals	58,385	56,587
	105,944	90,353
Support costs		
Management		
Telephone	918	1,727
Carried forward	918	1,727

This page does not form part of the statutory financial statements

Arran Cancer Support Trust

DETAILED STATEMENT OF FINANCIAL ACTIVITIES For The Year Ended 31 March 2026

	2026 £	2025 £
Management		
Brought forward	918	1,727
Advertising	385	956
Sundries	-	1,393
	<u>1,303</u>	<u>4,076</u>
Finance		
Subscriptions	779	779
Bank charges	106	106
Long leasehold	1,016	1,016
Computer equipment	78	153
	<u>1,979</u>	<u>2,054</u>
Human resources		
Software licences	516	562
Governance costs		
Accountancy and legal fees	630	1,778
Payroll Fees	582	762
	<u>1,212</u>	<u>2,540</u>
Total resources expended	<u>175,430</u>	<u>183,431</u>
Net income/(expenditure)	<u>48,093</u>	<u>(5,743)</u>