

Clan Cancer Support

*(a company limited by guarantee
and not having a share capital)*

Directors' report and consolidated financial statements for the year ended 31 March 2026

(Company number: SC140582)
(Charity number: SC022606)

Contents

	Page
Company information	1
Directors report	2
Statement of directors' responsibilities	14
Independent auditor's report	15
Consolidated statement of financial activities	18
Charitable company statement of financial activities	19
Consolidated balance sheet	20
Charitable company balance sheet	21
Consolidated and charitable company cash flow statements	22
Notes to the financial statements	23

Clan Cancer Support

Company information

Directors	Catriona J Gifford Ceri Ritchie Laura Birnie Michael Killeen George Ramsay Robert Lamberton Claire Stevenson David McEwing Kirsten Cassidy Deborah O'Neil	Chair Finance Director
Chief Executive	Fiona Fernie	
Registered Office & Operational Address	Clan House 120 Westburn Road Aberdeen AB25 2QA	
Auditor	Henderson Loggie LLP Level 5, The Stamp Office 10 – 14 Waterloo Place Edinburgh EH1 3EG	
Company Secretary & Solicitors	Raeburn Christie Clark & Wallace LLP 12-16 Albyn Place Aberdeen AB10 1PS	
Bankers	Bank of Scotland 39 Albyn Place Aberdeen AB10 1YN	
Investment Banker	Adam and Company 40 Princes Street Edinburgh EH2 2BY	
Company Number	SC140582	
Charity Number	SC022606	

Clan Cancer Support

Directors' report for the year ended 31 March 2026

The Directors are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2026.

The financial statements comply with the memorandum and articles of association of the company and "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).

Structure, governance and management

Constitution

Clan Cancer Support ("Clan") is a company limited by guarantee, governed by its memorandum and articles of association and recognised as a charity by the Office of the Scottish Charity Regulator in accordance with the provisions of the Charities and Trustee Investments (Scotland) Act 2006. In accordance with the Memorandum of Association, every member is liable to contribute a sum of £1 in the event of the company being wound up.

Directors and Members

The Directors of the charitable company ("the charity") are also the trustees of the charity for the purpose of charity law and throughout this report are collectively referred to as Directors.

Directors and their interests

Members of the Board of Directors who served during the year were:

Catriona (Katy) Gifford	Chair
Ceri Ritchie	
Laura Birnie	Finance Director
Michael Killeen	
George Ramsay	
Robert Lamberton	
Claire Stevenson	
David McEwing	
Kirsten Cassidy	
Deborah O'Neil	

Recruitment and Appointment of Directors

The Directors have the power to appoint any person to be a member of the Board subject to a minimum number of five and maximum of eleven Directors. Recruitment of new Directors is generally done through advertisements in the local press followed by a series of interviews, unless a suitable candidate is found from existing contacts, such as Clan Ambassadors. At the interview stage candidates are fully briefed on the role and responsibilities of a Clan Director and their commitment to undertake the role and attend training is ascertained.

Directors' induction and training

All new Directors are given a governance manual and must undertake a full induction which gives a background to the organisation, how it operates and an understanding of the impact that a diagnosis of cancer has on patients and their families. This includes briefing on the emotional, physical and practical support services provided by Clan.

Clan Cancer Support

Directors' report for the year ended 31 March 2026 (continued)

Ambassadors

Ambassadors are individuals who support the work of Clan and who help raise awareness, volunteer their time or skills or donate funds to the charity.

- Derek Ironside
- Serena Sutherland
- Michele Jeffreys
- Glen Cairns
- Seamus Saunders
- Chris Birnie
- Gael Simpson
- Phil Anderson
- Martin Reid
- Louise Couper
- Kevin Gaw
- Michelle Cooper
- Christine Boylan
- Len Ironside CBE
- Bruce Simpson
- Andrew McGinn
- Martin Flett
- Liam Downie
- Tomas Cerny
- Stuart Cochrane
- Andrew Staite
- Sharon Deyell
- Kenneth Strachan
- Andreas Peter
- Krzysztof Plewicki
- Laura Mearns
- Oliver Wright
- Laura Hardie
- Pamela Mackenzie
- James Callander
- Mark Taylor
- Alan Leitch
- Roy Ferguson
- Ambika Padki
- Kathryn Duncan
- Duncan Dallas

Clan Cancer Support

Directors' report for the year ended 31 March 2026 (continued)

Objectives and Activities (incorporating the strategic report)

Clan is an independent charity providing free emotional and practical support to people affected by cancer across Aberdeen City, Aberdeenshire, Moray, Orkney and Shetland. The charity works alongside statutory health and social care services to improve wellbeing, reduce the wider impact of cancer and enable people to access the support they need throughout their cancer experience.

Cancer presents challenges that extend beyond diagnosis and treatment, affecting emotional wellbeing, physical health, family life, employment and financial circumstances. Clan's services are designed to complement clinical care by addressing these wider needs through a person-centred model of support. The charity supports individuals at all stages of the cancer pathway, including those undergoing treatment, recovering from treatment, living with advanced or incurable cancer, and those requiring longer-term support. Services are also available to family members, carers and individuals bereaved by cancer.

The charity delivers services across one of the largest geographical regions in Scotland, serving urban, rural and island communities. Recognising that geography can present significant barriers to accessing support, Clan operates a flexible delivery model comprising wellbeing centres, community outreach and digital provision. This enables services to be delivered in a way that reflects individual circumstances and helps improve access for people living in remote and rural areas.

Clan provides a broad range of non-clinical services that support emotional, physical and practical wellbeing. These include listening and support, counselling, complementary therapies, physical activity and rehabilitation programmes, support groups, children's and family services, transport and accommodation services to help reduce barriers to accessing cancer treatment, and information and signposting to specialist and tumour-specific organisations where appropriate. Services are continually reviewed to ensure they remain responsive to the changing needs of people affected by cancer and are informed by evidence, user feedback and developments within cancer care.

Collaboration is central to the charity's approach. Clan works in partnership with NHS Boards, Health and Social Care Partnerships, local authorities, academic institutions and third sector organisations to improve access to support and ensure services complement existing provision. These partnerships enable the charity to contribute to wider priorities relating to personalised care, reducing health inequalities and improving outcomes for people affected by cancer across the North of Scotland.

The charity's work is delivered by a skilled workforce supported by a significant volunteer community, whose contribution enhances both the reach and effectiveness of the organisation's services. The Directors recognise that maintaining a skilled workforce and engaged volunteer base is fundamental to delivering high-quality services and continue to invest in workforce development, governance and organisational resilience.

The Board of Directors provides strategic leadership, governance and oversight, working in partnership with the senior management team to support the effective delivery of the charity's objectives. While responsibility for the day-to-day management and operation of the charity is delegated to the Chief Executive and senior management team, the Directors provide constructive challenge, guidance and support, ensuring appropriate stewardship of resources, sound governance and effective decision-making. Throughout the year, the Board monitors progress against the charity's strategic objectives, reviews organisational performance and oversees the management of risks to ensure the charity remains well placed to respond to changing demand and the evolving external environment.

Clan Cancer Support

Directors' report for the year ended 31 March 2026 (continued)

Reflections on the year

External Environment and Strategic Overview

The economic environment remained challenging throughout the year, with continued inflationary pressures, increased operating costs and ongoing pressure on household and business finances. These factors continued to influence charitable giving, fundraising activity and the cost of delivering services.

As a charity based in Aberdeen, Clan is also influenced by the performance of the regional energy sector. While the North east continues to benefit from investment across both traditional offshore energy and the growing renewable energy market, the transition towards a lower-carbon economy has created a period of economic adjustment. This has contributed to a more cautious business environment, affecting corporate investment, sponsorship and employee fundraising.

The Directors recognise the close relationship between the regional economy and the charity's income generation. In response, Clan continues to focus on income diversification, strengthening corporate partnerships and maintaining prudent financial management to ensure the organisation remains resilient and well positioned to meet increasing demand for its services.

In response to these economic conditions, Clan continued to strengthen its focus on long-term financial sustainability. During the year, the charity invested in diversifying income streams, developing strategic corporate partnerships and expanding commercial trading opportunities, while maintaining a prudent approach to financial management. The organisation also continued to review its cost base, prioritise investment in frontline services and identify opportunities to improve operational efficiency. These actions have helped to strengthen the charity's resilience while ensuring it remains well positioned to respond to increasing demand for its services.

Significant activity in the year to March 2026:

- Government-mandated increases to employer costs, including changes to National Insurance contributions and employment costs, significantly increased the charity's operating expenditure during the year. These additional costs placed further pressure on income generation at a time when the wider economic environment remained uncertain and fundraising conditions continued to be challenging.
- In response to these increased operating costs, Clan undertook a targeted organisational restructure to ensure resources remained focused on strategic priorities and frontline service delivery. The review strengthened capacity within commercial and operational functions; however, it also resulted in the removal of two posts from the organisational structure.
- During the year, Clan delivered its third public art initiative, 'The BookBench Trail – Open Up with Clan'. The trail successfully raised the charity's profile across the communities it serves, increased awareness of its services and secured strong levels of corporate sponsorship. While sponsorship income exceeded expectations, proceeds from the auction of the sculptures were lower than anticipated, reflecting wider market conditions.
- Following a full year of trading, the charity took the decision to close the children's retail shop in Banchory. This followed a comprehensive review of local market conditions, trading performance and financial viability, which concluded that the shop was unlikely to achieve sustainable profitability. The lease was surrendered, with customers, donors, volunteers and supporters encouraged to continue supporting Clan through its remaining retail network and service locations.
- Recognising the importance of strengthening corporate engagement, Clan invested in a new part-time Corporate Fundraising Liaison Officer role. This position has been established to build relationships with businesses across the region, increase corporate support and develop new opportunities for sustainable income generation.

Reflections on the year (continued))

- Changes within the Income Generation Team also provided an opportunity to review the delivery model for trusts and grants fundraising and event management. Following this review, Clan appointed specialist external partners to deliver these functions. This approach has been implemented at no additional cost to the charity and provides access to specialist expertise, established networks and additional capacity, with the aim of strengthening fundraising performance and supporting long-term income growth.
- In October 2025, responsibility for the day-to-day management of Clan's retail operations was temporarily re-assigned from Income Generation to the Facilities Manager, following a change in staffing. This interim arrangement ensured continuity across the retail portfolio while providing an opportunity to review operational structures, identify efficiencies and assess the future resource requirements of the retail function. The Facilities Manager worked closely with shop teams and volunteers to maintain service standards and business continuity during this transition period.

Our Services

Clan provides a comprehensive range of non-clinical services designed to support the emotional and physical wellbeing of people affected by cancer. Delivered through a combination of wellbeing centres and community outreach, the charity's services are tailored to individual need and complement statutory healthcare. Throughout the year, Clan continued to develop and adapt its service offer in response to changing demand, ensuring support remained accessible, person-centred and aligned with national priorities for cancer care across the North of Scotland.

Clan's core services are:

- Listening and emotional support
- Counselling and psychological therapies
- Complementary therapies
- Support groups and wellbeing activities
- Children, young people and family support
- Practical information and signposting
- Community outreach and digital support
- Accommodation and Transport

These are delivered through our network of wellbeing centres:

Wellbeing Centre:	Aberdeen	Mintlaw	Elgin	Orkney	Shetland
Outreach:		HMP Grampian	Lossiemouth Forres Aberlour		Isle of Walsay

While Clan provides a consistent core range of services across the North of Scotland, the specific services available at each wellbeing centre are tailored to reflect local need, demand and available resources. This flexible approach enables the charity to respond effectively to the differing needs of the communities it serves.

Clan Cancer Support

Directors' report for the year ended 31 March 2026 (continued)

Statistical Review

During the reporting year to 31 March 2026, Clan continued to deliver strong service outcomes, reflecting the sustained demand for accessible, person-centred cancer support across the North of Scotland.

Service Statistics 1st April 2025 – 31st March 2026:

Service Area	2025/26 Activity
Total clients supported	2,457
New clients	1,622
Total support sessions*	5,867
Drop-in sessions	3,991
Group attendances	590
Physical Health & Wellbeing 1:1 sessions	360
Physical Health & Wellbeing group attendances	91
Accommodation guests	1,833
Nights of accommodation	7,513
Children & Families Service clients	312
Children & Families Service sessions	2,986

*Includes Listening & Support, Counselling, Complementary Therapies, Physical Health & Wellbeing 1:1 and HMP Grampian Outreach.

Some key considerations in the year to 31 March 2026:

Service highlights include:

- Re-establishment of services in Mintlaw, with a consistent two-day-per-week presence maintained from June 2025.
- Successful recruitment across Grampian, Moray and Shetland, resulting in the Cancer Support Services team reaching full establishment by March 2026.
- Collaboration with Pancreatic Cancer UK on a joint awareness campaign in November 2025, promoting the cancer support services available both locally and nationally.
- Continued development of the HMP Grampian outreach service, with referrals doubling compared with the previous year.
- Implementation of Clan's five-year Volunteering Strategy, with an increased focus on diversifying volunteering opportunities, including roles accessible to young people and those living with long-term conditions. Initial working groups have been established to support delivery.
- A 25% increase in volunteer numbers compared with 2024/25, strengthening volunteer capacity across the organisation.
- Successful pilot of the Cancer at Work Lead Training programme in May 2025, providing a foundation for the wider public launch of the programme in 2026.
- Establishment and induction of an expanded internal training team to deliver Listening & Support training, increasing delivery capacity from one to five trained facilitators and strengthening the long-term sustainability of the programme.

Clan Cancer Support

Directors' report for the year ended 31 March 2026 (continued)

Operational adaptations:

- Management of periods of reduced staffing capacity arising from long-term absence and the retirement of experienced team members, with services adapted to maintain continuity of support wherever possible.
- Effective management of weather-related disruption during the winter period, with alternative arrangements implemented where centre opening was affected.
- Adaptation of service delivery in Shetland following connectivity issues caused by damage to subsea cables during summer 2025. Telephone and alternative digital provision were used to maintain access to support for the local community during periods of disruption.
- Review of the Westray outreach model in response to low uptake and local feedback. Regular scheduled outreach has moved to a more flexible, needs-led model, with support available when required and continued engagement with local primary care professionals to monitor any changes in demand.

Advisory Groups

Collaboration remains central to Clan's approach, ensuring the charity's services remain aligned with regional and national priorities for cancer care.

Clan continues to be the only North East-based cancer support charity represented on the Scottish Cancer Coalition, contributing to national policy discussions and the development of cancer support services across Scotland.

The Chief Executive continues to Chair the North Cancer Alliance Partnership Group and is a member of the Aberdeen & Grampian Chamber of Commerce Policy Council, helping to ensure the interests of the third sector and the communities Clan serves are represented in wider regional policy discussions. In addition, both the Chief Executive and the Head of Cancer Support Services sit on the Macmillan Improving the Cancer Journey Strategic Board for Grampian and Moray, while the Head of Cancer Support Services also represents Clan on the North Cancer Alliance Psychological Support and Emotional Wellbeing Group.

These strategic partnerships enable Clan to influence service development, share best practice and ensure the needs of people affected by cancer across the North of Scotland are represented in regional and national decision-making.

Income Generation Overview

Generating sustainable, unrestricted income remains fundamental to Clan's ability to deliver and develop its services. Through a diverse portfolio of fundraising activities, retail activity, commercial ventures, trusts and foundations, corporate partnerships, legacies and community support, the charity continues to invest in long-term financial resilience. Throughout the year, the Income Generation Team adapted to a challenging fundraising environment while maintaining a strong focus on building supporter engagement, developing strategic partnerships and identifying opportunities to diversify and grow income in support of the charity's strategic objectives.

As in previous years, Clan maintains a diverse fundraising portfolio, providing supporters with a wide range of opportunities to engage with the charity while reducing reliance on any single income stream. This balanced approach strengthens financial resilience and helps mitigate the impact of underperformance in individual fundraising areas.

Core income streams include:

- General Donations
- Community Fundraising
- Corporate Fundraising
- Events
- Trusts and Grants
- Regular Giving
- Legacies
- Appeals

Clan Cancer Support

Directors' report for the year ended 31 March 2026 (continued)

Income Generation Overview (continued)

Clan Now, Retail and the accommodation also contribute to Clan's annual income but are not within the Income Generation portfolio.

Some key considerations in the year to 31 March 2026:

- Successful launch of the Comfort and Joy Christmas Appeal, offering individuals and corporate partners the opportunity to purchase a meaningful 'gift' that directly supports people accessing our services. The appeal raised £17,070 – 327% above the original target – establishing itself as an evergreen festive campaign for Clan.
- Outsourcing event management to renowned local specialists, Mearns & Gill. The agency now oversees the delivery and management of the Ball and Golf events under a monthly retainer agreement, which costs less than we were previously paying in staff costs for an event coordinator. This arrangement also gives us access to a wider team of specialist expertise and a diverse network of clients.
- Review and redesign of the events programme to ensure we offer a variety of events across a range of price points and themes, compelling to individuals and corporates and spaced throughout the calendar year. In early 2026, we launched the new Clash of the Clans Quiz and Night Golf events and unveiled a new brand and venue for the flagship Ball event in September.
- Launch of The Kelpies Experience as part of the Runs, Walks and Cycles opportunities, offering a unique 'bucket-list' challenge to our corporates and supporters.
- A focused approach to nurturing corporate partnerships in the Moray region, reducing dependence on Aberdeen's energy sector amid ongoing market volatility. This has resulted in three new charity partners in the area.

Despite an increasingly competitive trusts and grants funding environment, Clan remains extremely grateful for the continued support of the trusts, foundations and grant-making bodies that invest in our core costs and service delivery. During the year, support was received from:

Co-Op Local Community Fund
Crerar Trust
Lady Eda Jardine Charitable Trust
The Buckland Charitable Trust
Souter Charitable Trust
Miss Violet M Lessel's Trust
John Gordon's Charitable Fund
The Lunar Foundation
The Robertson Trust
Ina Scott Sutherland Charitable Foundation
National Lottery Community Fund
Aberdeen Student Show
Charles & Jane Allan Memorial Fund
Shetland Community Benefit Fund
Pink Ribbon Foundation
The Batchworth Trust
Tom & Thelma Wilson Trust
Shetland Aid Trust
Tesco Stronger Starts
Shetland Charitable Trust

Clan Cancer Support

Directors' report for the year ended 31 March 2026 (continued)

Retail Overview

Clan's retail operations continue to play an important role in generating unrestricted income while providing an accessible way for local communities to support the charity. During the year, the retail function underwent a period of change, including a review of leadership and operational resource, creating an opportunity to strengthen the structure and refocus activity on performance, efficiency and long-term sustainability. Through its network of charity shops across the North of Scotland, the retail team remains committed to maximising income, enhancing the customer and donor experience, and increasing the contribution of retail to the delivery of Clan's charitable objectives.

Some key considerations in the year to 31 March 2026:

- Development and implementation of a two-year Retail Business Plan to support sustainable growth and improved financial performance.
- Establishment of a dedicated Donation Hub to enhance stock sorting, storage and distribution across the retail network.
- Introduction of a strengthened volunteer recruitment process, including structured interviews, comprehensive induction and training, and PVG checks for all volunteers.
- Development of an annual themed retail calendar, supported by guidance on visual merchandising and window displays to enhance the customer experience.
- Increased focus on sustainability through the promotion of reuse, recycling and upcycling initiatives.
- Expansion of the retail team's digital presence through enhanced engagement across social media platforms.
- Review of shop layouts, signage, branding and pricing to improve consistency, customer experience and commercial performance.
- Extension of opening hours and trading days at selected locations to increase accessibility and maximise sales opportunities.

Commercial Overview- Clan Now

Through Clan Now, the charities wholly owned commercial subsidiary, Clan continued to support its strategic objective of diversifying unrestricted income and strengthening long-term financial resilience. During the year, the Commercial Manager was redeployed to lead the delivery of 'The BookBench Trail – Open Up with Clan', which limited the capacity available to develop new commercial products and initiatives. Despite this, established ventures, including the sale of Clan's own tartan, the annual Christmas Tree Collection and The Coffee Box, continued to generate valuable unrestricted income for the charity, although overall performance was below initial expectations.

The Coffee Box remains Clan's flagship commercial venture and an important component of its long-term commercial strategy. Following a review of commercial operations, the charity has strengthened resource within this area to support future growth, improve financial performance and maximise the contribution of commercial activities to the delivery of Clan's charitable objectives.

Despite significant progress made throughout the year, The Coffee Box experienced two unforeseen operational setbacks in the reporting year to 31 March 2026. In September 2025, the theft of the site's generator resulted in temporary disruption to trading and unplanned replacement costs. The replacement generator, together with additional safety enhancements to improve the security of the site, were generously sponsored by members of the public and Bilfinger, for which the charity is extremely grateful. This was followed by a fire in March 2026, which required The Coffee Box to close temporarily while repairs were undertaken. Although both incidents impacted trading and income generation, the service resumed as soon as it was safe and practical to do so.

Clan Cancer Support

Directors' report for the year ended 31 March 2026 (continued)

Strategic Guidance

The reporting year marked the final full year of delivery under Clan's Stabilise|Develop|Grow (2023-2025) strategy. Given the timing of its release, this strategy guided Clan immediately beyond the pandemic where service delivery models and financial position were under constant review. Building on the organisation's recovery following the Covid-19 pandemic and its strengthened financial position, the charity undertook the development of a new five-year strategy to guide the next phase of its development. Recognising the changing operating environment and the evolving needs of people affected by cancer, the charity undertook the development of a new strategic plan during the year. This new strategy will come into effect at the start of the 2026/27 financial year, providing a renewed framework to guide the charity's priorities, service development, financial sustainability and organisational growth over the coming years.

The 2026 -2030 strategy for Clan has a focus on:

1. Person-Centred Support
2. Workforce & Volunteers
3. Digital & Data
4. Financial Resilience
5. Strategic Partnerships

Achievements and Performance

The 2025/26 financial year was characterised by continued economic uncertainty, increasing operating costs and sustained pressure on charitable fundraising. Against this backdrop, Clan remained focused on delivering high-quality services while strengthening the organisation's long-term financial resilience.

Throughout the year, the charity implemented a number of strategic changes to improve organisational effectiveness and ensure resources were aligned to areas of greatest impact. These included a targeted organisational restructure, investment in corporate fundraising capacity, a review of commercial and retail activities and the appointment of specialist external partners to strengthen trusts and grants fundraising and event delivery.

The year also saw the successful delivery of 'The BookBench Trail – Open Up with Clan', which generated significant public engagement, strengthened community awareness of the charity and secured strong levels of corporate sponsorship.

While the external fundraising environment remains challenging, the Directors believe the decisions taken during the year have strengthened Clan's operating model and positioned the charity to deliver sustainable income growth and long-term financial resilience.

Financial Review

The year-end financial position reflects both the successes and challenges experienced by Clan during the year, as outlined in our reflections above, and the careful balance between investing in our services and maintaining the charity's long-term financial sustainability.

The net deficit for the year was £164,781 for the group.

At the end of the financial year to 31 March 2026, total reserves held by the group were £4,248,123 of which £2,548,007 were restricted and not available for general purpose of the charity. Included in these funds is the value of our headquarters, Clan House, and our Orkney premises.

Clan maintains a robust and proactive approach to financial risk management, supported by open and transparent communication between the CEO and Board of Directors. This enables emerging financial trends, pressures and potential risks to be identified, considered and addressed in a timely manner.

The organisation's Risk Register is subject to ongoing review, with a formal review undertaken by the Board every six months. This ensures that all Directors maintain appropriate oversight of Clan's financial position, understand the associated risks, and are able to provide informed scrutiny and governance.

Clan Cancer Support

Directors' report for the year ended 31 March 2026 (continued)

Reserves Policy

The Directors have looked at the requirements for reserves in light of the main risks to Clan. For the duration of this financial year to 31 March 2026, the policy has reflected that the organisation should hold a minimum of three months expenditure in reserves. We endeavour to never have less than three months expenditure in unrestricted reserves and ideally prefer to ensure six months is maintained.

The Board also considered its liquidity position and will ensure it holds sufficient cash in both cash and investments that can be liquidated at short notice to meet commitments.

The financial statements to 31 March 2026 demonstrate that after exclusion of tangible fixed assets and long term liabilities, Clan holds just above five months expenditure in unrestricted reserves. This figure varies given the seasonality of income.

Investment Policy

Clan seeks to produce the best financial returns within a low/medium level of risk. The Directors have identified cash reserves to be invested for a medium to long term period, which have been invested with a view to growing in line with inflation over this period, as well as to generate income for day-to-day operations.

The Directors understand that this is likely to mean that investments will be concentrated in real assets and bonds and that the capital value will fluctuate. Over the financial year the investments realised a gain and continue to be above the initial amounts invested. Investments continue to perform in line with our policy.

A full review of our investment portfolio was conducted in January 2026 to ensure funds are invested in line with our risk profile and in businesses aligned to values and charitable purpose.

Principal Risks and Uncertainties

Clan has a comprehensive risk management process in place, and an organisational risk register that captures all major risks to the business. This is reviewed on an ongoing basis by the senior management team and Directors.

The Board of Directors has assessed the major risks to which the charity is exposed, in particular those related to the operations and services of the charity and are satisfied that systems are in place to mitigate the charity's exposure to major risks.

This review continues to identify that Clan's major financial risk relates to challenges in ensuring that income generation supports the cost of Clan's charitable activities.

A key element of the management of this is the preparation and review of management information to identify trends and concerns and reporting to Directors on a regular basis on potential issues. Clan also actively looks to foster relationships with all local business sectors and investigate new income streams.

Clan Cancer Support

Directors' report for the year ended 31 March 2026 (continued)

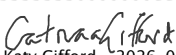
Statement of disclosure to auditor

- a) so far as the directors are aware, there is no relevant audit information of which the charity's auditor is unaware, and
- b) they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Basis of preparation

This report has been prepared in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations.

Approved by the Board of Directors
and signed on its behalf.


Katy Gifford -2026-09-25, 12:33:52 UTC

Catriona Gifford
Chair

Clan Cancer Support

Statement of directors' responsibilities

The Directors (who are also Trustees of Clan Cancer Support for the purposes of charity law) are responsible for preparing the Directors' 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 Directors to prepare financial statements for each financial year. Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the group and charitable company and of the incoming resources and application of resources, including the income or expenditure of the group and charitable company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group and charitable company will continue in business.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the group and charitable company and to 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 (as amended). They are also responsible for safeguarding the assets of the group and charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the group and charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements and other information included in annual reports may differ from legislation in other jurisdictions.

Clan Cancer Support

Independent Auditor's Report to the Members and Directors of Clan Cancer Support

Opinion

We have audited the financial statements of Clan Cancer Support (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2026 which comprise the consolidated and charitable company statement of financial activities, consolidated and charitable company balance sheet, consolidated and charitable company cash flow statements and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 group's and the parent charitable company's affairs as at 31 March 2026, and of the group's and parent charitable company's incoming resources and application of resources, including the group's and parent charitable company's 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 regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis of 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 charitable company and group 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 Directors 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 and group'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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information included in the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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 themselves. 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.

Clan Cancer Support

Independent Auditor's Report to the Members and Directors of Clan Cancer Support (continued)

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 Directors' Report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' 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 group and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- 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 directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement, the directors (who are also the trustees of the charitable company and group for the purposes of charitable 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 directors 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 directors are responsible for assessing the charitable company's and group'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 directors either intend to liquidate the charitable company and group or to cease operations, or have no realistic alternative but to do so.

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 objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedure for this engagement and the extent to which these are capable of detecting irregularities, including fraud, is detailed below:

Clan Cancer Support

Independent Auditor's Report to the Members and Directors of Clan Cancer Support

As part of our planning process:

- We enquired of management the systems and controls the charitable company has in place, the areas of the financial statements that are mostly susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. Management informed us that there were no instances of known, suspected or alleged fraud;
- We obtained an understanding of the legal and regulatory frameworks applicable to the charitable company. We determined that the following were most relevant: Health and Safety; GDPR; employment law (including the Working Time Directive); and compliance with the UK Companies Act, Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts Regulations 2006.
- We considered the incentives and opportunities that exist in the charitable company, including the extent of management bias, which present a potential for irregularities and fraud to be perpetrated, and tailored our risk assessment accordingly; and
- Using our knowledge of the charitable company, together with the discussions held with management at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

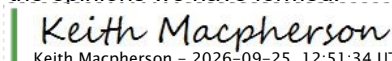
- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations, including GDPR and employment law, and fraud;
- Review of correspondence with regulators including OSCR and the Health & Safety Executive;
- Review of legal fee expenditure and board meeting minutes;
- Challenging assumptions and judgements made by management in their significant accounting estimates, in particular valuation of investments, application of accruals, depreciation rates and useful life of tangible assets and accrued income; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Owing to the inherent limitations of an audit, there is unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. The primary responsibility for the prevention and detection of irregularities and fraud rests with the directors.

A further description of our responsibilities for the audit of the financial statements is located 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.


Keith Macpherson – 2026-09-25, 12:51:34 UTC
Keith Macpherson (Senior Statutory Auditor)
For and on behalf of Henderson Loggie LLP
Chartered Accountants
Statutory Auditor
Level 5, The Stamp Office
10 – 14 Waterloo Place
Edinburgh
EH1 3EG

..... 2026

Clan Cancer Support

Consolidated statement of financial activities including income and expenditure accounts for the year ended 31 March 2026

	Note	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Income and endowments							
Donations and legacies	5	269,550	199,194	468,744	408,962	127,046	536,008
Charitable activities	6	370,353	-	370,353	336,040	-	336,040
Other trading activities	7	1,680,337	-	1,680,337	1,237,955	-	1,237,955
Investments	8	26,595	-	26,595	27,270	-	27,270
Total income and endowments		2,346,835	199,194	2,546,029	2,010,227	127,046	2,137,273
Expenditure on:							
Raising funds		(924,145)	-	(924,145)	(673,178)	-	(673,178)
Charitable activities		(1,561,338)	(268,095)	(1,829,433)	(1,541,527)	(217,475)	(1,759,002)
Total expenditure	9	(2,485,483)	(268,095)	(2,753,578)	(2,214,705)	(217,475)	(2,432,180)
Net (losses)/gains on investments	13	42,768	-	42,768	(5,220)	-	(5,220)
Net income/(expenditure)		(95,880)	(68,901)	(164,781)	(209,698)	(90,429)	(300,127)
Transfers		-	-	-	30,497	(30,497)	-
Net movement in funds		(95,880)	(68,901)	(164,781)	(179,201)	(120,926)	(300,127)
Reconciliation of funds							
Total funds brought forward at 1 April 2025		1,795,996	2,616,908	4,412,904	1,975,197	2,737,834	4,713,031
Total funds carried forward at 31 March 2026		1,700,116 =====	2,548,007 =====	4,248,123 =====	1,795,996 =====	2,616,908 =====	4,412,904 =====

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

Clan Cancer Support

Charitable company statement of financial activities including income and expenditure account for the year ended 31 March 2026

	Note	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Income and endowments							
Donations and legacies	5	269,550	199,194	468,744	408,962	127,046	536,008
Charitable activities	6	370,353	-	370,353	336,040	-	336,040
Other trading activities	7	1,680,337	-	1,680,337	1,237,955	-	1,237,955
Investments	8	26,595	-	26,595	27,270	-	27,270
Total income and endowments		2,346,835	199,194	2,546,029	2,010,227	127,046	2,137,273
Expenditure on:							
Raising funds		(924,043)	-	(924,043)	(671,030)	-	(671,030)
Charitable activities		(1,561,338)	(268,095)	(1,829,433)	(1,541,528)	(217,475)	(1,759,003)
Total expenditure	9	(2,485,381)	(268,095)	(2,753,476)	(2,212,558)	(217,475)	(2,430,033)
Net gains/(losses) on investments	13	42,768	-	42,768	(5,220)	-	(5,220)
Net expenditure		(95,778)	(68,901)	(164,679)	(207,551)	(90,429)	(297,980)
Transfers		-	-	-	30,497	(30,497)	-
Net movement in funds		(95,778)	(68,901)	(164,679)	(177,054)	(120,926)	(297,980)
Reconciliation of funds							
Total funds brought forward at 1 April 2025		1,793,989	2,616,908	4,410,897	1,971,043	2,737,834	4,708,877
Total funds carried forward at 31 March 2026		1,698,211 =====	2,548,007 =====	4,246,218 =====	1,793,989 =====	2,616,908 =====	4,410,897 =====

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

Clan Cancer Support

Consolidated balance sheet for the year ended 31 March 2026

	Note	£	2026 £	£	2025 £
Fixed assets					
Tangible assets	12		3,269,856		3,406,361
Investments	13		799,991		751,853
			4,069,847		4,158,214
Current assets					
Stock		7,866		8,651	
Debtors	14	281,712		402,899	
Cash at bank		420,503		673,716	
		710,081		1,085,266	
Creditors					
Amounts falling due within one year	15	(279,305)		(498,909)	
Net current assets			430,776		586,357
Total assets less current liabilities			4,500,623		4,744,571
Creditors					
Amounts falling due after more than one year	15		(252,500)		(331,667)
Net assets			4,248,123		4,412,904
Reserves					
Unrestricted funds	16				
General funds		1,581,744		1,612,473	
Designated funds		116,738		181,889	
Revaluation reserve		1,634		1,634	
			1,700,116		1,795,996
Restricted funds	17		2,548,007		2,616,908
			4,248,123		4,412,904

The financial statements were approved and authorised for issue by the members on
2026 and signed on its behalf by:


Katy Gifford - 2026-09-25, 12:33:52 UTC
Catriona J Gifford
Chair

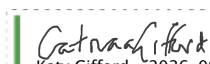
The notes on pages 23 to 50 form part of these financial statements.

Clan Cancer Support

Charitable company balance sheet for the year ended 31 March 2026

	Note	£	2026 £	£	2025 £
Fixed assets					
Tangible assets	12		3,269,856		3,406,361
Investments	13		799,992		751,854
			<u>4,069,848</u>		<u>4,158,215</u>
Current assets					
Stock		7,866		8,651	
Debtors	14	282,291		403,478	
Cash at bank		418,015		671,126	
		<u>708,172</u>		<u>1,083,255</u>	
Creditors					
Amounts falling due within one year	15	(279,302)		(498,906)	
			<u>428,870</u>		<u>584,349</u>
Net current assets					
Total assets less current liabilities			4,498,718		4,742,564
Creditors					
Amounts falling due after more than one year	15		(252,500)		(331,667)
			<u>4,246,218</u>		<u>4,410,897</u>
Net assets			<u>=====</u>		<u>=====</u>
Reserves					
Unrestricted funds	16				
General funds		1,579,839		1,610,466	
Designated funds		116,738		181,889	
Revaluation reserve		1,634		1,634	
		<u>1,698,211</u>		<u>1,793,989</u>	
Restricted funds	17		2,548,007		2,616,908
			<u>4,246,218</u>		<u>4,410,897</u>
			<u>=====</u>		<u>=====</u>

The financial statements were approved and authorised for issue by the members on
2026 and signed on its behalf by:


Katy Gifford - 2026-09-25, 12:33:52 UTC
Catriona J Gifford
Chair

The notes on pages 23 to 50 form part of these financial statements.

Clan Cancer Support

Consolidated and charitable company statement of cash flows for the period ended 31 March 2025

		2026		2025	
	Note	Group £	Charity £	Group £	Charity £
Net cash (outflow)/inflow from operating activities	24	(187,138)	(187,036)	101,269	101,416
Cash flows from investing activities:					
Income received from managed funds		26,595	26,595	27,270	27,270
Payments to acquire tangible assets		(37,300)	(37,300)	(51,078)	(51,078)
Payments to acquire investments		(108,178)	(108,178)	(364,884)	(364,884)
Proceeds from investment disposals		102,808	102,808	274,704	274,704
Net cash inflow/(outflow) from investing activities		(16,075)	(16,075)	(113,988)	(113,988)
Cash flows from financing activities:					
Loan repayments		(10,000)	(10,000)	(10,000)	(10,000)
Land purchase repayments		(40,000)	(40,000)	(40,000)	(40,000)
Net cash (outflow)/inflow from investing activities		(50,000)	(50,000)	(50,000)	(50,000)
Net (decrease)/increase in cash and cash equivalents		(253,213)	(253,111)	(62,719)	(62,572)
Cash in cash equivalents at 1 April 2025		673,716	671,126	736,435	733,698
Cash and cash equivalents at 31 March 2026		420,503	418,015	673,716	671,126
		=====	=====	=====	=====
Comprising:					
Cash at bank		420,503	418,015	673,716	671,126
		=====	=====	=====	=====

1 Accounting Policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

General information and basis of preparation

Clan Cancer Support is a private company limited by guarantee, incorporated in Scotland. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The charity operates as a local registered independent cancer support charity.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Companies Act 2006, the Charities and Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, 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) and UK Generally Accepted Accounting Practice including the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The company has availed itself of s.396 of the Companies Act 2006, as permitted in paragraph 4(1) of schedule 1 of SI 2008 No 409, and adapted the Companies House formats to reflect the special nature of the company's activities.

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

Going concern

The Directors consider that it is appropriate to prepare the financial statements on a going concern basis. In reaching this conclusion they have recognised reliance on legacies is not a viable option for Clan's future given the unpredictability of value and timing, however, they do give the benefit of time to consider the appropriate course of immediate action and to wrap a solid plan around the key factors contributing to the annual deficit and mitigate the impact of these with a changed approach to income generation.

A recent restructure and critical review of expenditure does indicate an acute awareness of the current financial position and has aimed to reduce costs where possible. It is, however, recognised and understood that the financial future of Clan cannot be sustained on costs savings alone and that the income generation mix needs to be addressed to include sustainable, long-term contribution of funds. This review of income generation will ensure that skills are being deployed in the correct places for maximum benefit, that activity is designed in support of the charity of today. While the cash and investments balance is currently considered healthy, we already know that the winter months mean a sharp reduction on income, and it is important that we demonstrate our awareness of this pattern to protect the reserves in the financial year 26/27 and every year going forward.

Taking all these factors together, the Directors are satisfied that they are taking the appropriate steps as described to protect the organisation and as a result have concluded that there are no material uncertainties with respect to going concern and hence have prepared the financial statements on the going concern basis.

1 Accounting Policies (continued)

Basis of consolidation

The financial statements consolidate the accounts of Clan Cancer Support and its wholly owned subsidiary undertaking Clan Now Limited.

The subsidiary, Clan Now Limited is exempt from audit of individual accounts by virtue of section 479A(d) of Statutory Instrument No. 2301.

Income recognition

All income is recognised in the statement of financial activities when the conditions for receipt have been met and it is probable that the income will be received. The following specific policies are applied to particular categories of income:

- Donations subject to the specific wish of the donors are allocated to the relevant restricted funds. Donations receivable for general purposes of the charity are allocated to unrestricted funds.
- Income from donations, legacies, grants, gifts and trust income is recognised when the charity has entitlement, and the amount can be reliably measured. This is generally the earlier of the charity being notified of the impending distribution or the amount being received. On occasion, legacies and donations will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the income is recognised when the amount becomes reliably measurable. Where performance conditions are attached to grants receivable, recognition occurs once receipt becomes unconditional.
- Donated goods, services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income comprises interest, dividends from listed investments and income from managed funds. Income is recognised when receivable.
- Income from other trading activities includes income from fundraising, charity shops and events, and is included when receivable.
- Incoming resources from charitable activities represent contributions received and are attributable to the charity's principal activities.

1 Accounting Policies (continued)

Expenditure recognition

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

- Expenditure on raising funds includes expenditure in relation to charity shops, events and other fundraising activities.
- Expenditure on charitable activities comprises the costs associated with the charity's principal activities.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly while others are apportioned on an appropriate basis as set out in note 9.

Fund accounting

Restricted

Restricted funds are to be used for specified purposes laid down by the donor. Expenditure which meets these criteria is allocated to the fund.

General funds

General funds are donations and other income received or generated for charitable purposes.

Designated funds

Designated funds are unrestricted funds earmarked by the Directors for particular purposes.

Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less accumulated depreciation. A full years depreciation is charged in the year of acquisition. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset evenly over its expected life as follows:

Property	over 40 years
Furniture and equipment	over 4 - 8 years
Motor vehicles	over 5 years
Tenants improvements	over 8 years

Assets are considered for capitalisation if they cost in excess of £1,000.

1 Accounting Policies (continued)

Impairment of fixed assets

At each reporting date, the charity reviews the carrying amounts of the tangible fixed 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.

Fixed asset investments

The fixed asset investments comprise a managed portfolio and are measured at fair value, based on year-end market values provided by the fund manager. Changes in fair value are recognised in 'net gains on investments' in the SOFA.

Financial instruments

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

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

Financial assets and liabilities are offset and 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, amounts due from subsidiary undertakings 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 rate 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.

Other financial assets

Other financial assets, including fixed asset investments, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in income and expenditure.

1 Accounting Policies (continued)

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in income and expenditure.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in income and expenditure.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership to another entity.

Basic financial liabilities

Basic financial liabilities, including trade and other creditors and amounts due to subsidiary undertakings, 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 receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables 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 payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest rate method.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Derecognition of financial liabilities

Financial liabilities are derecognised when, and only when, the group's obligations are discharged, cancelled, or they expire.

1 Accounting Policies (continued)

Operating leases

Rentals payable under operating leases are charged against expenditure on a straight line basis over the lease term.

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.

Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amount payable by the charity to the fund in respect of the year. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Judgements in applying accounting policies and key sources of estimation

In the application of the charity's accounting policies, the directors 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.

In preparing these financial statements, the directors have made the following judgements:

- Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence.

1 Accounting Policies (continued)

Judgements in applying accounting policies and key sources of estimation (continued)

- Fixed assets are also assessed as to whether that are indicators of impairment. This assessment involves consideration of the economic viability of the purpose for which the asset is used.
- Investments are valued on a market basis. Investment managers provide quarterly reports detailing movements and valuation of the portfolio.
- The requirement for accruals is assessed using post year end information and information available from detailed budgets. This identifies costs that are expected to be incurred for services provided by other parties. Accruals are only released when there is a reasonable expectation that these costs will not be invoiced in the future.
- Accrued income is accounted for based on the amounts received following the year end and based on the date the charity is entitled to the income.

There are no material sources of estimation within the charity.

New or revised Financial Reporting Standards

Amendments to FRS 102 introduced by the Period Review 2024

The amendments to FRS 102 along with the revised Charities SORP 2026 are applicable for accounting periods commencing on or after 1 January 2026, with earlier adoption permitted. The directors have opted not to adopt these amendments early, as such, the amendments will be implemented for the accounting year ending 31 March 2027.

The most significant amendments are the replacement of Section 23, now renamed 'Revenue from Contracts with Customers', and Section 20 'Leases'. The other less significant changes are not currently expected to have a material impact. The new revenue and leasing requirements seek to provide greater consistency and alignment with International Financial Reporting Standards, namely IFRS 15 and IFRS 16.

The group is currently planning for the implementation of these changes.

Under the new lease accounting requirements these changes will be applied using the modified retrospective approach which avoids the restatement of comparative figures. The implementation of the changes would see leased assets recognised as Right-of-Use assets on-balance sheet, with a lease liability recognised based on the discounted value of any future commitments, plus payments related to optional extension periods if considered reasonably certain. Exemptions to this approach will be considered for certain short-term leases or low-value assets.

Under the new revenue accounting requirements, management expects these changes to be applied using the modified retrospective approach which avoids the restatement of comparative figures. Management are reviewing the current and expected future revenue transactions to determine the necessary performance obligations, transaction prices, and overall recognition and presentation to ensure compliance with the changes.

As at the date of signing the financial statements, and given the changes relate to future periods, it has been deemed impractical to determine the amounts involved.

2 Gross Income Receivable

The gross income and deficit for the year arise from the charity's principal charitable activity of providing a support and information service to people with cancer, their carers and families, which is carried out wholly within the United Kingdom.

3 Net expenditure for the year

	2026 £	2025 £
Net (expenditure)/income for the year is stated after changing:		
Auditors remuneration - audit of financial statements	20,827	18,625
- non audit services	11,322	8,709
Depreciation	173,805	169,192
	=====	=====

No directors are accruing pension benefits in the current or prior year.

£Nil (2025 - £Nil) of expenses were reimbursed to none (2025 – none) of the directors during the year.

4 Commercial trading activities

The wholly owned subsidiary, Clan Now Limited was incorporated and operates in the United Kingdom. The charity owns the entire issued share capital of 1 ordinary share of £1.

A summary of the trading results is shown below.

	2026 £	2025 £
Turnover	-	-
Cost of sales and administrative expenses	(102)	(2,148)
	=====	=====
Net (loss)/profit retained in the subsidiary	(102)	(2,148)
	=====	=====
The assets and liabilities of the subsidiary were:		
Current assets	2,488	2,590
Creditors falling due within one year	(582)	(582)
	=====	=====
Total net assets	1,906	2,008
	=====	=====
Aggregate share capital and reserves	1,906	2,008
	=====	=====

No gift aid was paid in either year.

Clan Cancer Support

Notes to the financial statements (continued)

5 Donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Group and Charity						
Grants received						
Children's services	-	162,775	162,775	-	97,024	97,024
Cancer support services	35,819	36,419	72,238	66,720	30,022	96,742
	<u>35,819</u>	<u>199,194</u>	<u>235,013</u>	<u>66,720</u>	<u>127,046</u>	<u>193,766</u>
Donations						
Individuals and organisations	29,423	-	29,423	22,918	-	22,918
Gift Aid	87,404	-	87,404	70,783	-	70,783
	<u>116,827</u>	<u>-</u>	<u>116,827</u>	<u>93,701</u>	<u>-</u>	<u>93,701</u>
Legacies received and receivable	<u>116,904</u>	<u>-</u>	<u>116,904</u>	<u>248,541</u>	<u>-</u>	<u>248,541</u>
Total donations and legacies	<u>269,550</u> =====	<u>199,194</u> =====	<u>468,744</u> =====	<u>408,962</u> =====	<u>127,046</u> =====	<u>536,008</u> =====

Notes to the financial statements (continued)

6 Charitable activities

Group and charity	2026 £	2025 £
Clan Haven	370,353	336,040
	370,353	336,040
	=====	=====

All of the above income is attributed to general funds.

7 Other trading activities

	Group		Charity	
	2026 £	2025 £	2026 £	2025 £
Events	1,177,105	796,528	1,177,105	796,528
Sale of donated goods	483,082	396,945	483,082	396,945
Other fundraising income	20,150	44,482	20,150	44,482
	1,680,337	1,237,955	1,680,337	1,237,955
	=====	=====	=====	=====

All of the above income is attributable to general funds.

8 Investments

Group and charity	2026 £	2025 £
Bank interest	3,019	7,559
Income from managed funds	23,576	19,711
	26,595	27,270
	=====	=====

All of the above income is attributed to general funds.

Notes to the financial statements (continued)

9 Expenditure							
Group	Basis of allocation	Raising funds £	Charitable activities £	Total 2026 £	Raising funds £	Charitable Activities £	Total 2025 £
Costs directly allocated to activities							
Staff costs	Direct	310,770	732,007	1,042,777	330,813	674,527	1,005,340
Direct costs	Direct	4,383	27,564	31,947	6,374	45,641	52,015
Event costs	Direct	335,256	61	335,317	107,207	765	107,972
Property costs	Direct	84,281	174,055	258,336	72,708	119,379	192,087
Office costs	Direct	57,355	180,458	237,813	27,778	146,645	174,423
Motor expenses	Direct	6,466	7,278	13,744	6,412	8,618	15,030
Investment management fees	Direct	-	5,335	5,335	-	5,055	5,055
Depreciation	Direct	6,592	122,800	129,392	7,537	121,462	128,999
Irrecoverable VAT	Direct	19,805	26,389	46,194	5,190	49,936	55,126
Trading activities	Direct	102	-	102	2,148	-	2,148
		825,010	1,275,947	2,100,957	566,167	1,173,074	1,738,194
Support costs allocated to activities							
Staff costs	Staff time	86,940	260,816	347,756	94,943	284,830	379,773
Clan House costs incl. depn and irrecoverable VAT	Floor area	12,195	292,670	304,865	12,068	302,145	314,213
		99,135	553,486	652,621	107,011	586,975	693,986
		924,145	1,829,433	2,753,578	673,178	1,760,049	2,432,180
		=====	=====	=====	=====	=====	=====
Unrestricted				2,485,483			2,214,705
Restricted				268,095			217,475
				2,753,578			2,432,180
				=====			=====

Notes to the financial statements (continued)

9 Expenditure (continued)							
Charity	Basis of Allocation	Raising funds £	Charitable activities £	Total 2026 £	Raising funds £	Charitable activities £	Total 2025 £
Costs directly allocated to activities							
Staff costs	Direct	310,770	732,007	1,042,777	330,813	674,527	1,005,340
Direct costs	Direct	4,383	27,564	31,947	6,374	45,641	52,015
Event costs	Direct	335,256	61	335,317	107,207	765	107,972
Property costs	Direct	84,281	174,055	258,336	72,708	119,379	192,087
Office costs	Direct	57,355	180,458	237,813	27,778	146,645	174,423
Motor expenses	Direct	6,466	7,278	13,744	6,412	8,618	15,030
Treatment Fees	Direct	-	5,335	5,335	-	5,055	5,055
Depreciation	Direct	6,592	122,800	129,392	7,537	121,462	128,999
Irrecoverable VAT	Direct	19,805	26,389	46,194	5,190	49,936	55,126
		824,908	1,275,947	2,100,855	564,019	1,172,028	1,736,047
		=====	=====	=====	=====	=====	=====
Support costs allocated to activities							
Staff costs	Staff time	86,940	260,816	347,756	94,943	284,830	379,773
Clan House costs incl. depn and irrecoverable VAT	Floor area	12,195	292,670	304,865	12,068	302,145	314,213
		99,135	553,486	652,621	107,011	586,975	693,986
		=====	=====	=====	=====	=====	=====
		924,043	1,829,433	2,753,476	671,030	1,759,003	2,430,033
		=====	=====	=====	=====	=====	=====
Unrestricted				2,485,381			2,212,558
Restricted				268,095			217,475
				2,753,476			2,430,033
				=====			=====

Notes to the financial statements (continued)

9 Expenditure (continued)

Raising funds includes expenditure in relation to charity shops, events and other fundraising activities of Clan Now Limited.

Charitable Activities includes expenditure in relation to Wellbeing and Support services both in Aberdeen and the Community, our bed and breakfast accommodation Clan Haven, Children and Family Services and general charitable services including the provision of information.

10 Staff costs

Group	2026 £	2025 £
Salaries and wages	1,237,505	1,276,305
Social security costs	128,074	110,256
Pension contributions	43,907	48,132
Agency costs	-	1,025
Group	1,409,486	1,435,718
Recharge to trading subsidiary	-	-
Charity	1,409,486	1,435,718
	=====	=====

Included in staff costs is £nil (2025 - £4,088) of redundancy costs.

The average number of persons employed by the group, excluding unpaid volunteers, was as follows:

	2026 £	2025 £
Administration	22	13
Operations	51	55
	73	68
	=====	=====

All business expenses paid were within the limits specified by HM Revenue & Customs.

During the year, 1 employee was paid between £70,000 and £80,000 (2025 – 1).

11 Taxation

No tax changes have arisen in the charity or its trading subsidiary.

Clan Cancer Support

Notes to the financial statements (continued)

12 Tangible fixed assets

Group and charity – 2026	Property £	Motor vehicle £	Furniture & equipment £	Total £
Cost				
At 1 April 2025	4,730,216	103,424	999,674	5,833,314
Additions	-	-	37,300	37,300
Disposals	-	-	(360,422)	(360,422)
At 31 March 2026	4,730,216	103,424	676,552	5,510,192
Depreciation				
At 1 April 2025	1,461,146	65,158	900,649	2,426,953
Charge for year	107,633	19,125	47,047	173,805
Eliminated on disposals	-	-	(360,422)	(360,422)
At 31 March 2026	1,568,779	84,283	587,274	2,240,336
Carrying amount				
At 31 March 2026	3,161,437	19,141	89,278	3,269,856
At 31 March 2025	3,269,070	38,266	99,025	3,406,361

On 12 April 2022, a first ranking standard security and standard security were registered by Aberdeen City Council relating to the land purchased at 120 Westburn Road, Aberdeen during the year.

In 2022, an agreement was established with Aberdeen City Council to purchase the land Clan House stands on at 120 Westburn Road, Aberdeen. The land was previously leased from the Council and purchasing the land will benefit the charity considerably going forward. The payment terms of the agreement is £40,000 per year to March 2032 and is disclosed at note 15. An overage agreement is also in place for the land and is disclosed at note 26 of the financial statements.

Notes to the financial statements (continued)

13 Fixed asset investments

	Group		Charity	
	2026 £	2025 £	2026 £	2025 £
Managed portfolio	797,077	748,939	797,077	748,939
Investment in subsidiary	-	-	1	1
Other fixed asset investments	2,914	2,914	2,914	2,914
	<u>799,991</u>	<u>751,853</u>	<u>799,992</u>	<u>751,854</u>
	=====	=====	=====	=====

Managed portfolio

	2026 £	2025 £
At 1 April 2025	748,939	663,979
Additions at cost	108,178	364,884
Disposal proceeds	(102,808)	(274,704)
Change in the market value	42,768	(5,220)
	<u>797,077</u>	<u>748,939</u>
	=====	=====
Market value at 31 March 2026	797,077	748,939

The market value of the managed investment portfolio at 31 March 2026 is held as follows:

	2026 £	2025 £
Debt and Fixed Interest	238,010	226,080
UK equities	127,388	147,548
Overseas equities	392,518	338,722
Alternative assets	39,161	36,589
	<u>797,077</u>	<u>748,939</u>
	=====	=====

	Group		Charity	
	2026 £	2025 £	2026 £	2025 £
Other fixed asset investments	2,914	2,914	2,914	2,914
	=====	=====	=====	=====
Listed investments – UK	2,914	2,914	2,914	2,914

The historic cost of listed investments is £1,280.

Shares in Group undertakings

	2026 £	2025 £
Investment in subsidiary – Clan Now Limited	1	1
	===	===

13 Fixed asset investments (continued)

Investment Risks

FRS 102 requires the disclosure of information in relation to certain investment risks. These risks are set out by FRS 102 as follows:

Credit risk: this is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

Market risk: this comprises currency risk, interest rate risk and other price risk.

- **Currency risk:** this is the risk that the fair value or future cash flows of a financial asset will fluctuate because of changes in foreign exchange rates.
- **Interest rate risk:** this is the risk that the fair value or future cash flows of a financial asset will fluctuate because of changes in market interest rates.
- **Other price risk:** this is the risk that the fair value or future cash flows of a financial asset will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market : this is the risk that the fair value or future cash flows of a financial asset will fluctuate because of changes in foreign exchange rates.

Clan has exposure to these risks because of the investments it makes to implement its investment strategy. The Directors manage investment risks, including credit risk and market risk, within agreed risk limits which are set taking into account Clan's strategic investment objectives. These investment objectives and risk limits are implemented through the investment manager agreements in place with Clan's investment managers and monitored by the Director's by regular reviews of the investment portfolios.

Further information on the Director's approach to risk management and Clan's exposure to credit and market risks are set out below.

Credit Risk

Clan invests in pooled investment vehicles and is therefore directly exposed to credit risk in relation to the instruments it holds in the pooled investment vehicles and is indirectly exposed to credit risks arising on the financial instruments held by the pooled investment vehicles.

Analysis of direct credit risk

Indirect credit risk arises in relation to underlying investments held in the bond pooled investment vehicles. This risk is mitigated by only investing in pooled funds which invest in at least investment grade credit rated securities.

Currency risk

Clan is subject to currency risk because some of the investments are held in overseas markets, via the pooled investment vehicles.

Interest rate risk

Clan is subject to interest rate risk through investments comprising bonds.

Other price risk

Other price risk arises principally in relation to equities held in pooled vehicles. Clan manages this exposure to other price risk by constructing a diverse portfolio of investments across various markets.

Clan Cancer Support

Notes to the financial statements (continued)

14 Debtors

	Group		Charity	
	2026 £	2025 £	2026 £	2025 £
Trade debtors	53,119	76,948	53,119	76,948
Amounts due from group undertaking	-	-	579	579
Value added tax recoverable	14,554	11,556	14,554	11,556
Prepayments and accrued income	214,039	314,395	214,039	314,395
	<u>281,712</u>	<u>402,899</u>	<u>282,291</u>	<u>403,478</u>
	=====	=====	=====	=====

15 Creditors :

	Group		Charity	
Due within one year	2026 £	2025 £	2026 £	2025 £
Bank loan	9,167	10,000	9,167	10,000
Trade creditors	33,970	133,902	33,970	133,902
PAYE/NIC payable	25,033	15,112	25,033	15,112
Accruals and other creditors	171,135	299,895	171,132	299,892
Land purchase creditor	40,000	40,000	40,000	40,000
	<u>279,305</u>	<u>498,909</u>	<u>279,302</u>	<u>498,906</u>
	=====	=====	=====	=====

	Group		Charity	
	2026 £	2025 £	2026 £	2025 £
Deferred income (included in other creditors)				
Opening balance	227,317	49,800	227,317	49,800
Received in year	61,271	227,317	61,271	227,317
Released in year	(227,317)	(49,800)	(227,317)	(49,800)
	<u>61,271</u>	<u>227,317</u>	<u>61,271</u>	<u>227,317</u>
	=====	=====	=====	=====
Closing balance	61,271	227,317	61,271	227,317

Deferred income includes event income received prior to the year end for events due to be held after the year end.

Clan Cancer Support

Notes to the financial statements (continued)

15 Creditors (continued)

	Group		Charity	
	2026 £	2025 £	2026 £	2025 £
Due after more than one year				
Bank loan	-	9,167	-	9,167
Accruals and other creditors	22,500	52,500	22,500	52,500
Land purchase creditor	230,000	270,000	230,000	270,000
	<u>252,500</u>	<u>331,667</u>	<u>252,500</u>	<u>331,667</u>
	=====	=====	=====	=====

As per note 12, the land purchase creditor relates to the agreement established with Aberdeen City Council to purchase the land Clan House stands on at 120 Westburn Road, Aberdeen. Terms of payment have been noted in note 12 of the financial statements.

Clan Cancer Support

Notes to the financial statements (continued)

16 Unrestricted funds

Group – 2026	Balance at 1 April 2025 £	Income £	Expenditure £	Gains/ (losses) £	Transfer £	Balance at 31 March 2026 £
Unrestricted funds:						
General funds	1,612,473	2,346,835	(2,420,332)	42,768	-	1,581,744
Designated funds	181,889	-	(65,151)	-	-	116,738
Revaluation reserve	1,634	-	-	-	-	1,634
	<u>1,795,996</u>	<u>2,346,835</u>	<u>(2,485,483)</u>	<u>42,768</u>	<u>-</u>	<u>1,700,116</u>
	=====	=====	=====	=====	=====	=====
Charity – 2026						
Unrestricted funds:						
General funds	1,610,466	2,346,835	(2,420,230)	42,768	-	1,579,839
Designated funds	181,889	-	(65,151)	-	-	116,738
Revaluation reserve	1,634	-	-	-	-	1,634
	<u>1,793,989</u>	<u>2,346,835</u>	<u>(2,485,381)</u>	<u>42,768</u>	<u>-</u>	<u>1,698,211</u>
	=====	=====	=====	=====	=====	=====

Unrestricted funds

The General fund represents the unrestricted funds that the Directors are free to use in accordance with the charitable objects of the company.

Designated funds represent unrestricted funds earmarked by the Directors for particular projects and anticipated liabilities. A sum of £91,738 has been designated towards Lifecycle costs and £25,000 towards Property projects.

Clan Cancer Support

Notes to the financial statements (continued)

16 Unrestricted funds (continued)

Group - 2025	Balance at 1 April 2024	Income	Expenditure	Gains/ (losses)	Transfer	Balance at 31 March 2025
	£	£	£	£	£	£
Unrestricted funds:						
General funds	1,730,563	2,010,227	(2,153,594)	(5,220)	30,497	1,612,473
Designated funds	243,000	-	(61,111)	-	-	181,889
Revaluation reserve	1,634	-	-	-	-	1,634
	<u>1,975,197</u>	<u>2,010,227</u>	<u>(2,214,705)</u>	<u>(5,220)</u>	<u>30,497</u>	<u>1,795,996</u>
	=====	=====	=====	=====	=====	=====
 Charity – 2025						
Unrestricted funds:						
General funds	1,726,409	2,010,227	(2,151,447)	(5,220)	30,497	1,610,466
Designated funds	243,000	-	(61,111)	-	-	181,889
Revaluation reserve	1,634	-	-	-	-	1,634
	<u>1,971,043</u>	<u>2,010,227</u>	<u>(2,212,558)</u>	<u>(5,220)</u>	<u>30,497</u>	<u>1,793,989</u>
	=====	=====	=====	=====	=====	=====

Clan Cancer Support

Notes to the financial statements (continued)

17 Restricted funds

Group & charity – 2026	Balance at 1 April 2025 £	Income £	Expenditure £	Transfer £	Balance at 31 March 2026 £
Clan House Fund	2,532,093	-	(97,348)	-	2,434,745
Clan Orkney	6,082	1,490	(2,090)	-	5,482
Clan Moray	-	1,831	(1,831)	-	-
Children & Families Services	29,012	162,775	(120,532)	-	71,255
Clan House and Haven	35,213	11,508	(21,996)	-	24,725
Wellbeing Service	4,586	5,075	(3,694)	-	5,967
Information Services	2,526	-	(1,562)	-	964
Complimentary Therapies	7,396	14,415	(16,942)	-	4,869
Clan Now	-	2,100	(2,100)	-	-
	<u>2,616,908</u>	<u>199,194</u>	<u>(268,095)</u>	<u>-</u>	<u>2,548,007</u>
	=====	=====	=====	=====	=====

Included in restricted funds for Children & Families Services above are the following funders:

	Balance at 1 April 2025 £	Income £	Expenditure £	Transfer £	Balance at 31 March 2026 £
Shetland Charitable Trust	-	30,000	(30,000)	-	-
National Lottery Community Trust	26,641	62,050	(38,350)	-	50,341

Clan Cancer Support

Notes to the financial statements (continued)

17 Restricted funds

Group & charity – 2025	Balance at April 2024 £	Income £	Expenditure £	Transfer £	Balance at March 2025 £
Clan House Fund	2,629,472	-	(97,379)	-	2,532,093
Clan Orkney	37,794	5,623	(6,838)	(30,497)	6,082
Clan Moray	-	12,977	(12,977)	-	-
Children & Families Services	1,000	97,024	(69,012)	-	29,012
Clan House and Haven	36,783	-	(1,570)	-	35,213
Wellbeing Service	13,976	1,075	(10,465)	-	4,586
Information Services	2,526	-	-	-	2,526
Complimentary Therapies	16,283	10,347	(19,234)	-	7,396
	<u>2,737,834</u>	<u>127,046</u>	<u>(217,475)</u>	<u>(30,497)</u>	<u>2,616,908</u>
	=====	=====	=====	=====	=====

Included in restricted funds for Children & Families Services above are the following funders:

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfer £	Balance at 31 March 2025 £
Shetland Charitable Trust	-	20,500	(20,500)	-	-
National Lottery Community Trust	-	51,935	(25,294)	-	26,641

Clan Cancer Support

Notes to the financial statements (continued)

17 Restricted funds (continued)

Clan House Fund	Represents funds received towards the new purpose built centre in Aberdeen (1-2-3 Campaign).
Clan Orkney	Represents funding from Big Lottery Fund Grant (Community Spaces Scotland) towards a new therapy garden in Orkney and Big Lottery Fund (Awards for All) to improve the facility.
Clan Moray	Represents funds received towards the salaries for the employees of Moray.
Children & Families Services	Represents funding towards Clan's Children and Family Services (CFS). This fund includes income received from the Robertson Trust recognised in previous financial years.
Children & Families Service Shetland	Represents funding towards Clan's Children and Family Services (CFS) in Shetland from Shetland Charitable Trust.
Clan House and Haven	Represents funding towards Clan's support and wellbeing centre and accommodation facility in Aberdeen.
Wellbeing Service	Represents funding towards wellbeing services including counselling, complementary therapies and group activities.
Information Services	Represents funding towards cancer information services and promotion of Clan's work.
Complimentary Therapies	Represents funding for therapy including lymphatic, oncology, and scar tissue massage, reflexology, and hypnotherapy. These therapies are recognised by the NHS to be beneficial in supporting cancer patients when used alongside their conventional medical treatments. They can help patients manage the harsh after-effects of invasive treatments such as chemotherapy and radiotherapy (e.g., nausea, fatigue, pain, and numbness due to nerve damage) and also offer psychological support for those experiencing anxiety and fear.
Vehicles	Represents funding towards purchase of minibus and car to assist with Cancer Support Services.
Clan Now	Represents funding towards the coffee box.

Clan Cancer Support

Notes to the financial statements (continued)

18 Analysis of net assets between funds

Group – 2026	General Funds £	Designated funds £	Revaluation reserve £	Restricted funds £	Total £
Represented by:					
Fixed assets – tangible	789,964	-	-	2,479,892	3,269,856
Fixed assets – investments	799,991	-	-	-	799,991
	<u>1,589,955</u>	<u>-</u>	<u>-</u>	<u>2,479,892</u>	<u>4,069,847</u>
Net current assets	128,676	116,738	1,634	183,728	430,776
Long term liabilities	(252,500)	-	-	-	(252,500)
	<u>1,466,131</u> =====	<u>116,738</u> =====	<u>1,634</u> =====	<u>2,663,620</u> =====	<u>4,248,123</u> =====
Charity - 2026	General Funds £	Designated funds £	Revaluation reserve £	Restricted Funds £	Total £
Represented by:					
Fixed assets – tangible	789,964	-	-	2,479,892	3,269,856
Fixed assets – investments	799,992	-	-	-	799,992
	<u>1,589,956</u>	<u>-</u>	<u>-</u>	<u>2,479,892</u>	<u>4,069,848</u>
Net current assets	126,770	116,738	1,634	183,728	428,870
Long term liabilities	(252,500)	-	-	-	(252,500)
	<u>1,464,226</u> =====	<u>116,738</u> =====	<u>1,634</u> =====	<u>2,663,620</u> =====	<u>4,246,218</u> =====

Clan Cancer Support

Notes to the financial statements (continued)

18 Analysis of net assets between funds (continued)

Group - 2025	General funds £	Designated funds £	Revaluation Reserve £	Restricted funds £	Total £
Represented by:					
Fixed assets – tangible	832,973	-	-	2,573,388	3,406,361
Fixed assets - investments	751,854	-	-	-	751,853
	<u>1,584,827</u>	<u>-</u>	<u>-</u>	<u>2,573,388</u>	<u>4,158,214</u>
Net current assets	359,313	181,889	1,634	43,520	586,357
Long term liabilities	(331,667)	-	-	-	(331,667)
	<u>1,612,473</u> =====	<u>181,889</u> =====	<u>1,634</u> =====	<u>2,616,908</u> =====	<u>4,412,904</u> =====
Charity - 2025	General funds	Designated funds	Revaluation Reserve	Restricted funds	Total
Represented by:					
Fixed assets – tangible	832,973	-	-	2,704,049	3,524,475
Fixed assets - investments	751,854	-	-	-	666,894
	<u>1,584,827</u>	<u>-</u>	<u>-</u>	<u>2,573,388</u>	<u>4,158,215</u>
Net current assets	357,306	181,889	1,634	43,520	584,349
Long term liabilities	(331,667)	-	-	-	(331,667)
	<u>1,610,466</u> =====	<u>181,889</u> =====	<u>1,634</u> =====	<u>2,616,908</u> =====	<u>4,410,897</u> =====

19 Financial instruments

The following table set out the charity's clarification and carrying amount for each type of non-derivative financial assets and liabilities.

	2026 £	2025 £
Group and charity		
Carrying amounts of financial assets		
Financial assets measured at fair value through profit and loss	799,991 =====	751,853 =====

Clan Cancer Support

Notes to the financial statements (continued)

20 Financial commitments

Group and charity

Lessee

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2026 £	2025 £
Within one year	95,014	94,090
Between two and five years	73,574	98,897
Later than five years	-	-
	<u>168,588</u>	<u>192,987</u>
	=====	=====

Lessor

Total contracted minimum lease payments from tenants areas follows:

	2026 £	2025 £
Within one year	-	6,500
Between two and five years	-	-
	<u>-</u>	<u>6,500</u>
	=====	=====

21 Pension and other post retirement commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost represents contributions payable by the company to the fund.

	2026 £	2025 £
Contributions payable by the charity for the year	43,907	48,132
	=====	=====

22 Control

During the current and previous year, the charitable company was under the control of the Directors.

Clan Cancer Support

Notes to the financial statements (continued)

23 Related party transactions

The total amount of compensation for key management personnel is £155,680 (2025 - £153,152). The Trust's key management personnel comprise of the leadership team.

Transactions with related parties

During the year the company entered into the following transactions with related parties :

	Sales		Purchases	
	2026	2025	2026	2025
	£	£	£	£
Other related parties	193,740	11,000	-	-

At the year end there was a related parties debtor balance of £46,800.

24 Reconciliation of net income to net cash from operating activities

	Group		Charity	
	2026	2025	2026	2025
	£	£	£	£
Net expenditure for the reporting period	(164,781)	(300,127)	(164,679)	(297,980)
Dividends & interest received	(26,595)	(27,270)	(26,595)	(27,270)
(Gains) / losses on investments	(42,768)	5,220	(42,768)	5,220
Depreciation	173,805	169,192	173,805	169,192
Decrease / (increase) in stocks	785	862	785	(1,138)
Decrease / (increase) in debtors	121,187	36,586	121,187	36,586
(Decrease)/increase in creditors	(248,771)	216,806	(248,771)	216,806
Net cash (outflow)/inflow from operating activities	(187,138)	101,269	(187,036)	101,416
	=====	=====	=====	=====

24 Analysis of changes in net funds/(debt)

Group	1 April 2025 £	Cash flows £	Other non- cash changes £	31 March 2026 £
Cash at bank and in hand	673,716	(253,213)	-	420,503
Bank Loan falling due within 1 year	(10,000)	10,000	(9,167)	(9,167)
Land purchase creditor falling due within 1 year	(40,000)	40,000	(40,000)	(40,000)
Bank Loan falling due after more than 1 year	(9,167)	-	9,167	-
Land purchase creditor due after more than 1 year	(270,000)	-	40,000	(230,000)
	=====	=====	=====	=====
	344,549	(203,213)	-	141,336

Clan Cancer Support

Notes to the financial statements (continued)

24 Analysis of changes in net funds/(debt) (continued)

Charity

	1 April 2025 £	Cash flows £	Other non- cash changes £	31 March 2026 £
Cash at bank and in hand	671,126	(253,111)	-	418,015
Bank Loan falling due within 1 year	(10,000)	10,000	(9,167)	(9,167)
Land purchase creditor falling due within 1 year	(40,000)	40,000	(40,000)	(40,000)
Bank Loan falling due within 1 year	(9,167)	-	9,167	-
Land purchase creditor falling due within 1 year	(270,000)	-	40,000	(230,000)
	<u>344,549</u>	<u>(203,111)</u>	<u>-</u>	<u>138,848</u>
	=====	=====	=====	=====

26 Contingent liability

As disclosed in note 12, as part of the purchase agreement of the land on which Clan House stands, at 120 Westburn Road, Aberdeen an overage agreement was also included. In the event the land was to be disposed of for any reason in the period up to 30 March 2034, 100% of the difference between the price received and the price paid would be due to Aberdeen City Council. Currently, the charity has no intention to dispose the land in the future therefore no amounts would be due to be paid in relation to this agreement.



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