APPENDIX 3

OSCR

Office of the Scottish **Charity Regulator**

Independent examiner's report on the accounts v2

Report to the trustees/members of: TUMOR SUPPORT SCOTLAND

Registered charity number: SCO39910

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
1ST	APRIL	2025	to	31st	MARCH	2026

Set out on pages (remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

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

Basis of independent examiner's statement

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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

Signed: [signature] **Date:** 10th August 2026.

Name: TARA ANDERSON ACA

Relevant professional qualification(s) or body (if any): ICAEW

Address: 53 WELLHALL ROAD
HAMILTON
SCOTLAND
ML3 9BY

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
DIGITAL RESOURCE DEVELOPMENT	NATIONAL LOTTERY	1	19,720
		Total	19,720

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	

C4b Trustee expenses - details

	Number of trustees	£
K FERGUSON EXPENSES, AS PER BOARD AGREEMENT	1	6,000

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

APPE

OSCR Office of the Scottish Charity Regulator

Enter charity name below

TUMOR SUPPORT SCOTLAND

Enter SC No. below

SCO39910

Receipts and payments accounts

For the period from	Period start date Day	Month	Year	to	Period end date Day	Month	Year
	01	APRIL	2025		31	MARCH	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	9,832				9,832	4,661
Legacies	-				-	-
Grants	-	19,720			19,720	-
Receipts from fundraising activities	-				-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	119				119	161
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	
A1 Sub total	9,951	19,720	-	-	29,671	4,822
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	9,951	19,720	-	-	29,671	4,822
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	11,869	2,221			14,090	14,259
Grants and donations					-	-
Governance costs:					-	
Audit / independent examination	240				240	240
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	12,109	2,221	-	-	14,330	14,499
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	12,109	2,221	-	-	14,330	14,499
Net receipts / (payments)	(2,158)	17,499	-	-	15,341	(9,677)
A5 Transfers to / (from) funds					-	-
Surplus / (deficit) for year	(2,158)	17,499	-	-	15,341	(9,677)