

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
WESTERN ISLES CANCER CARE INITIATIVE

CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
Western Isles
HS1 2DS

WESTERN ISLES CANCER CARE INITIATIVE

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FOR THE YEAR ENDED 31 DECEMBER 2020

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WESTERN ISLES CANCER CARE INITIATIVE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Western Isles Cancer Care Initiative in partnership with Macmillan Cancer Support, fundraising committees and local people will develop specific support, information and financial systems to relieve issues of isolation and disadvantage by improving access to information and support and reducing financial hardship for cancer patients and affected families throughout the Western Isles.

The organisation's purposes are:

- To provide support, assistance and information directly or indirectly to people affected by cancer principally, but not exclusively, in the Western Isles;
- To further and build cancer awareness, education and research; and
- To promote and influence effective care, involvement and support for people affected by cancer.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Jan 20 - March 20 - Continued increase in take up of treatments and therapies, improved range of services offered throughout Western Isles.

March 20 - Staff began working from home due to Covid 19 worries.

April - August 20 - Staff on full time furlough due to Covid 19. Costs supported by Corra Foundation & Government Job Retention Scheme.

August 20 - Staff return on part time basis, supported by Government Job Retention Scheme.

Sept 20 - AGM 17th September

Sept 20 - 300th application to Social Fund, over £140,000 distributed.

Dec 20 - Secured funding with Macmillan Cancer Support for 3 years staff and office costs.

FINANCIAL REVIEW

Principal funding sources

The charity is reliant on grant funding from Macmillan Cancer Support.

All therapies are supported by donations from the community and small grant funding.

Reserves policy

During the year the charity's incoming resources exceeded outgoing resources resulting in net income of £30,555 for the period (2019 - net income of £15,600). This represents an increase of £30,055 in restricted funds. The unrestricted general fund remains at £61 and the restricted funds have increased to £97,253.

The restricted fund represents the daily activities of the organisation.

WESTERN ISLES CANCER CARE INITIATIVE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2020**

FUTURE PLANS

The Charity will continue the programme as outlined in the agreed operational policies between WICCI and Macmillan Cancer Support and efficiently operate the WICCI Social Fund for the benefit of cancer patients throughout the Western Isles. We also aim to continue to support cancer patients and their families through providing after care support and lobbying to improve the cancer journey in the Western Isles.

Ongoing Targets:

- Continue to promote and manage the Social Fund
- Continue to promote the WICCI project using social media platforms and share support material, cancer related campaigns and information to WICCI users.
- Continue to develop and build on partnerships and relationships with other charities and agencies supporting people with cancer in the Western Isles and throughout Scotland.
- Improve and build on the relationship with the Isle of Lewis and other Western Isles Macmillan Fundraising committees to evidence the link between WICCI and fundraising for Macmillan Cancer Support.
- Continue to develop and build on the WICCI Support Centre in Stornoway and develop further outreach services to Southern Isles.
- Continue to work with therapists, counsellors and those who can support and educate people affected by cancer in the Western Isles.
- Continue to lobby on the issues relevant to those affected by cancer in the Western Isles.
- Continue to gather data on the costs of cancer to patients in the Western Isles and the financial impact of cancer diagnosis on households.
- To secure the continuation of the WICCI Project post April 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution and is constituted as a Scottish Charitable Incorporated Organisation (SCIO).

Recruitment and appointment of new trustees

- The maximum number of charity trustees is 12, minimum; 5.
- Members of the charity are eligible for election or appointment
- The board may at any time appoint any member to be a charity trustee
- The board may at any time, appoint any non-member of the organisation to be a charity trustee either on the basis that he/she has been nominated by 'a body with which the organisation has close contact in the course of its activities' or on the basis that he/she has specialist experience and/or skills which could be of assistance to the board.
- Macmillan Cancer Support will have the right to maintain in office one charity trustee for up to a term of three years.
- At each AGM, one third of the charity trustees must retire from office, in rotation - but may then be re-elected.

Organisational structure

The trustees manage the affairs of the charity through regular meetings. The charity employs a Development Manager who implements the decisions from the board and appointed an Administrative Support Officer who started in May 21.

Induction and training of new trustees

The charity undertakes training for trustees to ensure awareness and understanding of:

- The responsibilities of charity trustees
- The organisational structure of the charity
- The financial position of the charity
- The future plans and objectives of the charity

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The principal risks faced by the Trust lie in the operational risks from ineffective grant making and the capacity of the Trust to make effective grants.

This is mitigated by robust decision making and efficient banking procedures.

WESTERN ISLES CANCER CARE INITIATIVE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC047153

Principal address

Unit 1
87 Cromwell Street
Stornoway
Isle of Lewis
HS1 2DG

Trustees

D Macleod
M Eaves
C Maciver
M Macleay
J Murray
G Murray (resigned 17.9.20)
L Macleod
I Macaulay
T Gorman (resigned 17.9.20)
D Maclean
A MacEachan (resigned 17.9.20)
M H Macdonald (appointed 17.9.20)
D Macdonald (appointed 17.9.20)
L Sloan (appointed 17.9.20)

Independent Examiner

CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
Western Isles
HS1 2DS

Development Manager

Helen Sandison

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

.....
D Macleod - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WESTERN ISLES CANCER CARE INITIATIVE

I report on the accounts for the year ended 31 December 2020 set out on pages five to twelve.

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

Basis of the independent examiner's report

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

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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

Calum MacDonald
Chartered Accountant/ICAS
CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
Western Isles
HS1 2DS

Date:

WESTERN ISLES CANCER CARE INITIATIVE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	8,979	8,979	23,560
Charitable activities	4	-	140,690	140,690	133,915
Charitable Activities		-	140,690	140,690	133,915
Investment income	3	-	27	27	37
Other income		-	2,891	2,891	2,904
Total		-	152,587	152,587	160,416
EXPENDITURE ON					
Charitable activities					
Charitable Activities		-	122,032	122,032	144,816
NET INCOME		-	30,555	30,555	15,600
RECONCILIATION OF FUNDS					
Total funds brought forward		61	66,698	66,759	51,159
TOTAL FUNDS CARRIED FORWARD		61	97,253	97,314	66,759

The notes form part of these financial statements

WESTERN ISLES CANCER CARE INITIATIVE

BALANCE SHEET
31 DECEMBER 2020

	Notes	Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	11	-	7,122	7,122	9,611
CURRENT ASSETS					
Cash at bank		61	91,131	91,192	58,261
CREDITORS					
Amounts falling due within one year	12	-	(1,000)	(1,000)	(1,113)
NET CURRENT ASSETS		<u>61</u>	<u>90,131</u>	<u>90,192</u>	<u>57,148</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>61</u>	<u>97,253</u>	<u>97,314</u>	66,759
NET ASSETS		<u><u>61</u></u>	<u><u>97,253</u></u>	<u><u>97,314</u></u>	<u>66,759</u>
FUNDS	13				
Unrestricted funds				61	61
Restricted funds				<u>97,253</u>	<u>66,698</u>
TOTAL FUNDS				<u><u>97,314</u></u>	<u>66,759</u>

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

.....
D Macleod - Trustee

The notes form part of these financial statements

WESTERN ISLES CANCER CARE INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

Income

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

Expenditure

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

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

Tangible fixed assets

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

Fixtures and fittings	- 20% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

WESTERN ISLES CANCER CARE INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

2. DONATIONS AND LEGACIES

	31.12.20	31.12.19
	£	£
Donations	<u>8,979</u>	<u>23,560</u>

3. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Deposit account interest	<u>27</u>	<u>37</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.12.20	31.12.19
	£	£
Grants	127,934	133,915
Job Retention Scheme Grants	<u>12,756</u>	<u>-</u>
	<u>140,690</u>	<u>133,915</u>

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

	31.12.20	31.12.19
	£	£
Macmillan Cancer Support	118,410	133,915
Corra Foundation	5,524	-
Wood Foundation	<u>4,000</u>	<u>-</u>
	<u>127,934</u>	<u>133,915</u>

5. GRANTS PAYABLE

	31.12.20	31.12.19
	£	£
Charitable Activities	<u>58,250</u>	<u>70,044</u>

6. SUPPORT COSTS

Charitable Activities		Governance costs
		£
		<u>2</u>

WESTERN ISLES CANCER CARE INITIATIVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
Charitable activities	<u><u>2</u></u>	<u><u>2</u></u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	23,560	23,560
Charitable activities			
Charitable Activities	-	133,915	133,915
Investment income	37	-	37
Other income	<u>-</u>	<u>2,904</u>	<u>2,904</u>
Total	37	160,379	160,416
EXPENDITURE ON			
Charitable activities			
Charitable Activities	<u>-</u>	<u>144,816</u>	<u>144,816</u>
NET INCOME	37	15,563	15,600
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>24</u>	<u>51,135</u>	<u>51,159</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>61</u></u>	<u><u>66,698</u></u>	<u><u>66,759</u></u>

WESTERN ISLES CANCER CARE INITIATIVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

10. PRIOR YEAR ADJUSTMENT

As restated

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2020 and 31 December 2020	<u>11,545</u>	<u>720</u>	<u>12,265</u>
DEPRECIATION			
At 1 January 2020	2,309	345	2,654
Charge for year	<u>2,309</u>	<u>180</u>	<u>2,489</u>
At 31 December 2020	<u>4,618</u>	<u>525</u>	<u>5,143</u>
NET BOOK VALUE			
At 31 December 2020	<u>6,927</u>	<u>195</u>	<u>7,122</u>
At 31 December 2019	<u>9,236</u>	<u>375</u>	<u>9,611</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Taxation and social security	-	115
Other creditors	<u>1,000</u>	<u>998</u>
	<u>1,000</u>	<u>1,113</u>

13. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	61	-	61
Restricted funds			
Restricted Fund	<u>66,698</u>	<u>30,555</u>	<u>97,253</u>
TOTAL FUNDS	<u>66,759</u>	<u>30,555</u>	<u>97,314</u>

WESTERN ISLES CANCER CARE INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Restricted funds			
Restricted Fund	152,587	(122,032)	30,555
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>152,587</u>	<u>(122,032)</u>	<u>30,555</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	24	37	61
Restricted funds			
Restricted Fund	51,135	15,563	66,698
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>51,159</u>	<u>15,600</u>	<u>66,759</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37	-	37
Restricted funds			
Restricted Fund	160,379	(144,816)	15,563
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>160,416</u>	<u>(144,816)</u>	<u>15,600</u>

WESTERN ISLES CANCER CARE INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

WESTERN ISLES CANCER CARE INITIATIVE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	31.12.20 £	31.12.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,979	23,560
Investment income		
Deposit account interest	27	37
Charitable activities		
Grants	127,934	133,915
Job Retention Scheme Grants	<u>12,756</u>	<u>-</u>
	140,690	133,915
Other income		
Employment Allowance	<u>2,891</u>	<u>2,904</u>
Total incoming resources	152,587	160,416
EXPENDITURE		
Charitable activities		
Wages	36,388	35,309
Social security	2,891	2,904
Pensions	1,813	2,968
Insurance	428	452
Light and heat	679	483
Telephone	1,226	1,973
Postage and stationery	301	2,558
Sundries	35	-
Rent	9,348	10,741
Travel and subsistence	35	1,009
Repairs and maintenance	369	6,862
Training	120	1,413
Therapists	5,721	3,341
Website	450	500
Donations	1,240	-
Professional fees	247	685
Recruitment Expenses	-	85
Depreciation of tangible fixed assets	2,489	2,489
Grants to individuals	<u>58,250</u>	<u>70,044</u>
	122,030	143,816
Support costs		
Governance costs		
Accountancy and legal fees	2	1,000

This page does not form part of the statutory financial statements

WESTERN ISLES CANCER CARE INITIATIVE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	31.12.20	31.12.19
	<u>£</u>	<u>£</u>
Total resources expended	<u>122,032</u>	<u>144,816</u>
Net income	<u>30,555</u>	<u>15,600</u>

This page does not form part of the statutory financial statements