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**UCAN (GRAMPIAN)**  
*(a company limited by guarantee  
and not having a share capital)*  
(Company number: SC286333)  
(Charity number: SC036638)

**DIRECTORS' REPORT AND ACCOUNTS**

30 JUNE 2008

**Anderson Anderson & Brown LLP**  
*Chartered Accountants*

SATURDAY



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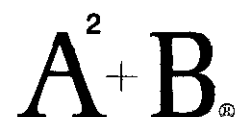
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**UCAN (GRAMPIAN)**  
**DIRECTORS' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2008**



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**UCAN (GRAMPIAN)**  
**LEGAL AND ADMINISTRATIVE INFORMATION**



**DIRECTORS AND TRUSTEES**

The directors of the charitable company ("the charity") are its trustees for the purposes of charity law. The directors are:

Executive Directors:	Sam McClinton	(Chairman)
	James N'Dow	(Managing Director)
	Tony Dawson	
	Bob Hutcheson	(Finance Director)
	George Stevenson	(appointed 13 May 2008)

The day to day management of the charity is delegated to James N'Dow, Managing Director.

**ORGANISATION**

The company is managed by the Board of Directors.

**SECRETARIES**

James & George Collie, Solicitors

**PRINCIPAL ADDRESS**

UCAN Office  
Polwarth Building  
Foresterhill  
Aberdeen  
AB25 2ZD

**REGISTERED OFFICE**

1 East Craibstone Street  
Aberdeen  
AB11 6YQ

**PATRONS**

Sir Ian Wood, CBE  
Professor Sir Graeme Catto  
Mr David Paton, OBE  
Professor C Duncan Rice  
Mr John Steyn  
Mr John Gaunt  
Mrs Anne Scott

Chairman and Chief Executive, John Wood Group plc  
President of the General Medical Council  
Chartered Surveyor, Grandhome House  
Principal & Vice Chancellor, University of Aberdeen  
Retired Urologist, Aberdeen  
General Manager, Stoneywood (Arjo Wiggins)  
Solicitor, Aberdeen

**UCAN (GRAMPIAN)**

**LEGAL AND ADMINISTRATIVE INFORMATION (continued)**

**AUDITORS**

Anderson Anderson & Brown LLP  
6 Carden Place  
Aberdeen  
AB10 1UR

**BANKERS**

The Royal Bank of Scotland  
Aberdeen Queen's Cross Branch  
40 Albyn Place  
Aberdeen  
AB10 1YN

**SOLICITORS**

James & George Collie  
1 East Craibstone Street  
Aberdeen  
AB11 6YQ

The directors submit their report and the audited accounts of the charitable company for the year ended 30 June 2008.

Legal and administrative information set out on pages 1 and 2 form part of this report. The accounts comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities (revised 2005).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Nature of Governing Document**

UCAN (Grampian) is a company limited by guarantee (company number: SC286333) and a registered Scottish charity (charity number: SC036638). The charitable company is governed by its Memorandum and Articles of Association.

### **Organisational Structure**

The Board of Directors is responsible for the overall control, strategic direction, and governance of UCAN.

Reporting to the Board of Directors is a small operational Executive Team, responsible for the day-to-day running of the charity.

We have the benefit of a growing number of prominent patrons, all experts in their own fields, who take a lively interest in the progress of the charity, and assist in fundraising and in building corporate partnerships.

A UCAN Advisory Group, led by our chief patron Sir Ian Wood, provides ongoing advice to the Board on all aspects of our work, especially fundraising.

The Scientific Advisory Panel guides the research undertaken by UCAN, and keeps us abreast of findings from studies carried out elsewhere.

The Board of Directors is responsible for:

- setting strategic direction;
- monitoring progress;
- allocating resources; and
- overseeing governance of the charity.

### **Organisational Structure (continued)**

The small operational Executive Team is responsible to the Board of Directors for:

- day-to-day running of the charity;
- co-ordinating and supporting fundraising activity;
- financial management of donations and other support;
- producing regular reports for the Board; and
- communication with patrons, supporters, media and the general public.

The UCAN Advisory Group acts as an advisory body to the Board, meeting regularly with the Board and the Executive Team to advise principally on fundraising strategy.

### **Recruitment and Appointment of Directors**

The powers for appointment and removal of directors are set out in the company's Memorandum and Articles of Association.

It is the charity's policy to seek to appoint directors who have a specific interest in its objects or whose skills can complement those already in place.

### **Induction and Training of Trustees**

Newly appointed directors are introduced to the workings of the Board through their first meetings.

### **Risk Management**

The directors have assessed the major risks to which the company is exposed, in particular those related to the operations and finance of the company and are satisfied that systems are in place to manage the exposure to major risks.

## **OBJECTIVES AND ACTIVITIES**

UCAN has been set up to improve the quality of life for people and families living with urological cancers in the North of Scotland.

UCAN will do this by establishing a North of Scotland Urological Cancer Care Centre to do the following:

- Spearhead a programme of work to improve the quality of life for patients and families, including better information and support (including a dedicated helpline), and involving patients as partners in their own care. This will build on work already underway, and include collaborating on large national and international studies aimed at determining the best ways of treating patients with urological cancers and the best ways of managing some of the unwanted effects of such treatments.

**OBJECTIVES AND ACTIVITIES (continued)**

- Work with NHS services, and other specialist support groups to bring the benefits of this work to patients and families in the North of Scotland.
- Raise the profile of urological cancers, increasing awareness among the public of possible early symptoms, the importance of going to the GP with any concerns, and the benefits of early diagnosis.

UCAN is aiming to create in the North of Scotland a centre of national and international excellence in the study, care and treatment of urological cancers. We will be guided in our work programme by a Scientific Advisory Panel.

In order to achieve the objectives the charity has employed various schemes and initiatives including:

- A vigorous programme of public awareness raising, involving community and workplace health promotion drawing on existing infrastructures such as local community organisations, unions, employers and schools as well as press campaigns.
- A new service called 'Urological Cancer Patient Support Network' has been established to provide:
  - An on-line patient-to-patient network and e-forum, to give peer support to patients newly diagnosed with a urological cancer. Other patients who have had treatment for urological cancer provide this support. Health professionals also support this web forum as moderators and advisors.
  - A related scheme to enable families and carers to support each other by learning from each other's experiences. They will have a dedicated web forum to discuss their problems with other family members/carers so that effective solutions can be shared and that they do not feel abandoned and isolated.
  - Provide information and new avenues of support for patients and families to help them adjust to, and live with the major changes a cancer diagnosis will bring to their lives.
  - A system, which will enable people newly diagnosed with urological cancer to have a mentor (another urological cancer sufferer who has completed treatment) who will support them on a one-to-one basis.

**OBJECTIVES AND ACTIVITIES (continued)**

- A basis for collecting a wide range of peoples' experiences and opinions on treatments and aftercare, which will inform the design of future services and allow patients and their families to be centrally involved in decision making. A pilot of the patient-to-patient network and e-forum is underway to inform this project. This pilot is supported by the UCAN Steering Group and Aberdeen based urological cancer patient focus groups.
- Reducing stigma through better awareness in communities. The work of UCAN will also improve the preparation of people about to undergo urological cancer treatment and their journey of care thereafter. Such support will be geared towards countering the significant psychological impacts of some of the treatments of urological cancer (for example, women after bladder cancer surgery that have an external urine collecting appliance or young men who lose a testicle because of testicular cancer). By being pro-active, it is hoped that people will feel better supported, not feel socially excluded and can resume their usual activities including going back to employment and a full social life.

Our overall outcome is to enhance the lives of and improve the long-term health of people affected by urological cancers, their families and their carers and to create a culture of awareness leading to early diagnosis and treatments which will decrease mortality, reduce the need for major surgery and so contribute to wellbeing in the community. In particular this project will:

- Achieve life quality improvements and longevity for people with urological cancers.
- Equip patients to manage the effects of their cancer diagnosis with better quality information and skills.
- Put urological cancer patients at the centre of the decision-making process about their treatment and long-term care.
- Reduce the number of people diagnosed late with advanced urological cancers.
- Give cancer sufferers and families new avenues of support to help them adjust to and live with the physical and emotional changes a cancer diagnosis will bring.
- Reduce stigmatisation of cancer patients through better education of communities.



## ACHIEVEMENTS AND PERFORMANCE

### Improving early diagnosis and knowledge

UCAN has been successful in raising the awareness of urological cancers through its press campaign which was supported pro-actively by the local press. UCAN has also delivered many educational presentations to local businesses and organisations such as the Rotary. UCAN's awareness campaign has been made possible by the generous support of north-east Scotland's business community. It uses an eye-catching, attention-grabbing approach to get over the importance of getting to know what is normal for people, so that they will recognise any changes and speak to their doctors about any concerns sooner rather than later. The success of the awareness campaign is reflected by the significant support UCAN has received from the corporate and community sector and by the large number of requests for educational presentations.

UCAN has competition on a number of fronts, however, the support UCAN has received from all sectors of the local community to date as a local charity has convinced us that UCAN will succeed in achieving its fundraising target and more importantly achieve its pre-stated outcomes. One of the unique attributes of UCAN as opposed to some of the competitors is that UCAN will give back to everyone in the community through the high profile awareness programme it has mounted.

### Building effective support structures

UCAN has made very good progress. The UCAN Care Centre was opened as planned on 21 January 2008 by the Health Minister, Nicola Sturgeon. The centre has been a great success to date with 266 patients having used the centre to receive their cancer diagnosis and support. The average time each newly diagnosed urological cancer patient has spent in the Centre is 45 minutes although they are encouraged to spend as long as they want in the centre. The UCAN Care Centre drop-in activity has been excellent with a total of 675 people dropping into the centre for information, advice and support. The centre has received very positive feedback from users such as: 'Extremely helpful and beneficial', 'Lifted the veil of my ignorance', 'Excellent facility, calm and soothing atmosphere' and 'Wish this facility was here when my husband was given his diagnosis'.

The Buddy network is now operational and 37 Buddy Advisors have been recruited and are being matched to patients newly diagnosed with a Urological cancer. The online forum is also operational with a total of 75 registered users and a total of 361 articles posted to date with over 24,983 views of the discussions on the forum. UCAN has also delivered over 200 Urological Cancer awareness presentations in our first year.

UCAN has made a number of appointments:

- UCAN Centre Co-ordinator (funded by BIG Lottery; took up post in January 2008)
- UCAN Director of Operations (funded by BIG Lottery; took up post in December 2008)
- UCAN Information Officer (funded by UCAN; took up post in September 2008)
- UCAN Focus Group support worker (funded by UCAN; took up post in January 2008).

**UCAN (GRAMPIAN)**  
**DIRECTORS' REPORT (continued)**

**ACHIEVEMENTS AND PERFORMANCE (continued)**

**Acquired knowledge and research**

The UCAN Director of Operations, UCAN Centre Co-ordinator and UCAN Focus Group support worker are discussed later in this report. The UCAN Information Officer (Dr Mari Imamura) was appointed and took up post in September 2008. This post will contribute towards securing the sustainability of the project, raising the national and international profile of UCAN and ensuring the quality and reliability of the evidence produced in the Plain English Guides. These will, in turn, enhance the level of support and information available through the UCAN centre to those within the Grampian Region.

Dr Mari Imamura will be responsible for co-ordinating a series of systematic reviews of the five main urological cancers (prostate, bladder, kidney, testis and penile cancer) as well as urinary diversion and bladder replacement surgery following cystectomy. Some of these reviews are divided up into narrower reviews with specific focus on a disease stage (e.g. localised prostate cancer). In total, we plan to undertake 11 systematic reviews:

- Prostate (4 stages: localised, locally advanced, metastatic and hormone refractory prostate cancer);
- Bladder (2 stages; superficial, advanced);
- Kidney (2 stages; localised, advanced);
- Testis;
- Penile; and
- Urinary diversion and bladder replacement surgery following cystectomy.

The primary purpose of these systematic reviews is to identify, appraise and synthesise research-based evidence about urological cancer. The intention is to help develop comprehensive up-to-date and accessible information about the management options for all urological cancers (Plain English Guides).

To ensure quality, individual reviews will be undertaken following the guidelines developed by the Cochrane Collaboration ([www.cochrane.org/resources/handbook](http://www.cochrane.org/resources/handbook)). Review teams consisting of the lead reviewer, a second reviewer and an information scientist have been assigned to each review. Advisory groups have also been formed for each review in order to inform key decisions in terms of both clinical and methodological issues. Advisory groups are largely drawn from members of the British Association of Urological Surgeons (BAUS), the European Association of Urology (EAU), and the Cochrane Prostatic Diseases and Urological Cancers Group.

## **ACHIEVEMENTS AND PERFORMANCE (continued)**

In the first phase, the review group is focusing on prostate, kidney and testicular cancers. In particular, kidney cancer reviews are given priority, as BAUS has requested that UCAN systematic reviews should form the basis of their new guidelines. For these cancers, care pathways (treatment algorithm) have been drawn to provide an overview of the currently available treatment options within and outwith the UK. The lead reviewers are currently working to define the review questions and develop criteria for including studies. The input from advisory group members is being sought to ensure that we address the questions of importance to stakeholders and include all relevant interventions, outcomes and populations.

The amount of time required to complete a review will vary, depending on the topic of the review and the number of studies available. For this reason, a scoping search will be performed for each review in order to estimate the volume of evidence. It will also identify any gaps in the literature, which should further refine our review questions. Reviewers will then proceed to develop a more detailed protocol. On average, we aim to complete a review in a 12 month cycle and undertake 2 to 3 reviews per year.

We have also established a working relationship with a systematic review team based in the Department of Population Health at the University of Aberdeen, and we are actively seeking opportunities for collaborations and funding applications such as NICE (National Institute for Health and Clinical Excellence) Health Technology Appraisal on urological cancer topics.

Work towards production of the Plain English Guides has commenced. A second Focus Group Support Worker, funded by BIG Lottery, will be appointed to support the development and validation of the Plain English Guides. This post is currently being developed and will be advertised shortly. We would hope to have the successful candidate in post by July 2009. One outstanding appointment to be made in due course is the Web administrator/Data manager.

In summary, the progress made by UCAN to date has been excellent.

## **FINANCIAL REVIEW**

The net deficit for the year, amounting to £391,311 (2007 - net incoming resources £465,274), have been dealt with as shown in the Statement of Financial Activities.

## FINANCIAL REVIEW (continued)

During the year, we generated voluntary income of £886,730, comprising £178,711 from 'corporate' donations, £112,919 from 'general' and 'community' donations and £595,100 from 'grants and endowments'. Included in this last figure is a grant from the Big Lottery Fund amounting to £590,096 granted to assist in the funding of a number of key posts, most notably the Director of Operations and the Cancer Care Centre Coordinator.

Having built up our resources in prior periods, we were able to expend £1,196,689 in respect of our charitable activities, fuller details of which are set out in note 4.

The main elements of the cost of generating voluntary funds are staff costs and costs associated with raising general awareness of UCAN.

### Reserves

Unrestricted funds at 30 June 2008 were £179,745 (2007 - £414,106).

The directors aim to build up a level of free reserves to enable the charity to commit to funding its charitable activities.

## PLANS FOR FUTURE PERIODS

In the future UCAN will continue its work on improving awareness of Urological cancers and delivering the original aims and objectives of the charity. We would aim to continue to add value to the care urological cancer patients get from the NHS in the North of Scotland. This will be achieved by:

- Improving the environment in the Urology Department and the Outpatient clinic areas for patients and their families.
- Improving the facilities available to patients and their families both in other hospitals and in the community throughout the North of Scotland.
- Providing funding for equipment to ensure that patients get 'state of the art' treatment of their cancer.
- Continuing research into the impact of a cancer diagnosis on patients and their families.
- Helping patients return to a normal working life after treatment.

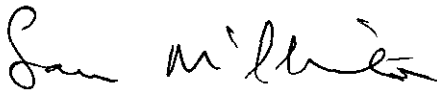
## PROVISION OF INFORMATION TO AUDITORS

As far as the directors are aware, there is no relevant audit information of which the charitable company's auditors are unaware and we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

## AUDITORS

Anderson Anderson & Brown LLP have expressed their willingness to continue in office and a resolution proposing their re-appointment will be submitted at the annual general meeting.

Signed on behalf of the Board of Directors

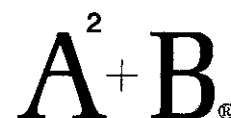


Director – Sam McClinton

2 MARCH 2009

Date

**UCAN (GRAMPIAN)**  
**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

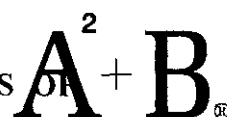


Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the net income or expenditure of the charity for that period. In preparing those accounts, the directors are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether or not applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- d) prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES AND MEMBERS OF  
UCAN (GRAMPIAN)**



This report is issued in respect of an audit carried out under section 235 of the Companies Act 1985 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

We have audited the accounts of UCAN (Grampian) for the year ended 30 June 2008 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. These accounts have been prepared under the historical cost convention and in accordance with the accounting policies set out therein.

This report is made solely to the members, as a body, in accordance with Section 235 of the Companies Act 1985 and to the charity's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the members and charity's trustees those matters we are required to state to them in an auditors' 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 charity, its members as a body, and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and auditors**

The responsibilities of the trustees (who are the directors of the charity for the purposes of company law) for preparing the Annual Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the accounts give a true and fair view and are properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006. We also report to you if, in our opinion, the information given in the Directors' Report is consistent with the accounts, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and transactions with the charity is not disclosed.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

**Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the accounts, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES AND MEMBERS OF  
UCAN (GRAMPIAN) (continued)**

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**Basis of opinion (continued)**

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

**Opinion**

In our opinion:-

- the accounts give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as at 30 June 2008 and of its incoming resources and application of resources, including its income and expenditure, for the year ended;
- the accounts have been properly prepared in accordance with Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulation 2006;
- the information provided in the Directors' Report is consistent with the accounts.

*Anderson Anderson & Brown LLP*

Anderson Anderson & Brown LLP  
Chartered Accountants  
Registered Auditors  
Aberdeen

*2 MARCH 2009*



**UCAN (GRAMPIAN)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 30 JUNE 2008**

	Note	Unrestricted funds £	Restricted funds £	2008 Total funds £	2007 Total funds £
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds					
Voluntary income	2	191,675	695,055	886,730	526,830
Activities for generating funds	3	18,381	-	18,381	30,504
Investment income		20,888	-	20,888	9,041
<b>TOTAL INCOMING RESOURCES</b>		<b>230,944</b>	<b>695,055</b>	<b>925,999</b>	<b>566,375</b>
<b>RESOURCES EXPENDED</b>					
Costs of generating funds					
Costs of generating voluntary income	4	92,372	20,000	112,372	72,609
Costs of fund generating activities	4	4,266	-	4,266	-
Charitable activities	4	364,684	832,005	1,196,689	26,992
Governance costs	4	3,983	-	3,983	1,500
<b>TOTAL RESOURCES EXPENDED</b>		<b>465,305</b>	<b>852,005</b>	<b>1,317,310</b>	<b>101,101</b>
<b>NET INCOMING RESOURCES AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>(234,361)</b>	<b>(156,950)</b>	<b>(391,311)</b>	<b>465,274</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		414,106	302,250	716,356	251,082
Total funds carried forward	11	£ 179,745	£ 145,300	£ 325,045	£ 716,356

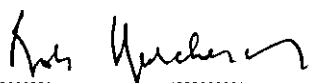
The charitable company has made no gains or losses other than as reported above.

UCAN (GRAMPIAN)  
BALANCE SHEET – 30 JUNE 2008

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	Note	2008 £	2007 £
<b>CURRENT ASSETS</b>			
Debtors:	8		
<i>Amounts falling due after one year</i>		576,100	202,250
<i>Amounts falling due within one year</i>		222,915	276,500
Cash at bank		584,552	326,877
		<u>1,383,567</u>	<u>805,627</u>
CREDITORS: <i>amounts falling due within one year</i>	9	(269,852)	(89,271)
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,113,715</u>	<u>716,356</u>
CREDITORS: <i>amounts falling due after more than one year</i>	10	(788,670)	-
		<u>£ 325,045</u>	<u>£ 716,356</u>
<b>FUNDS</b>			
Unrestricted funds	12	179,745	414,106
Restricted funds	12	145,300	302,250
	12	<u>£ 325,045</u>	<u>£ 716,356</u>

Signed on behalf of the Board of Directors



Director – Bob Hutcheson

*2 March 2009*

Date

## 1. ACCOUNTING POLICIES

### (a) *Basis of accounts preparation*

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards, the Companies Act 1985 and the Statement of Recommended Practice – Accounting and Reporting by Charities (revised 2005).

### (b) *Incoming resources*

Voluntary income, including donations and gifts, is included in the Statement of Financial Activities where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- the donor specifies that the donation must be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from fundraising activities is accounted for when earned.

Income from sponsorship events is accounted for when received.

Donated 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.

### (c) *Resources expended*

Liabilities are recognised when the charity has an obligation to make a payment to a third party.

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any irrecoverable VAT.

The costs of the Director of Operations and Senior Information Officer are allocated to categories in the Statement of Financial Activities in proportion to time spent on the relevant activity. Other expenditure is directly attributed to the relevant category in the Statement of Financial Activities where practical.

Costs of generating funds comprise those costs associated with attracting voluntary income and the costs of fundraising activities.

## 1. ACCOUNTING POLICIES (continued)

(c) *Resources expended* (continued)

Grants or instalments of grants offered in connection with projects with institutions are charged to the Statement of Financial Activities in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attached are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as contingent liabilities, but not accrued as expenditure.

Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

(d) *Taxation*

The company is recognised by HM Revenue & Customs as a charity and as a consequence of the tax reliefs available in relation to current year income is not liable to taxation.

(e) *Funds*

Unrestricted funds include incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds. These funds can be used in accordance with the charitable objects at the discretion of the directors.

Restricted funds are to be used for specific purposes as laid down by the donor.

## 2. VOLUNTARY INCOME

	2008	2007
	£	£
General and community donations	112,919	126,607
Corporate and significant individual donations	73,756	77,973
Grants and endowments	595,100	322,250
Donated services and facilities	104,955	-
	<u>£ 886,730</u>	<u>£ 526,830</u>

3. ACTIVITIES FOR GENERATING FUNDS

	2008 £	2007 £
Pants walks and other events	13,649	-
‘Emmerdale Extravaganza’	4,732	30,504
	<u>£ 18,381</u>	<u>£ 30,504</u>

4. RESOURCES EXPENDED

	Cost of generating voluntary income £	Cost of activities generating funds £	Charitable activities £	Governance costs £	2008 Total £	2007 Total £
COSTS DIRECTLY ALLOCATED TO ACTIVITY						
Staff costs	67,129	-	-	-	67,129	37,780
Promotional costs	37,438	-	-	-	37,438	9,495
Improving early diagnosis and knowledge	-	-	107,917	-	107,917	-
Building effective support structures	-	-	649,055	-	649,055	-
Acquired knowledge & research	-	-	439,717	-	439,717	26,992
Support costs	7,805	4,266	-	3,983	16,054	26,834
TOTAL RESOURCES EXPENDED	<u>£ 112,372</u>	<u>£ 4,266</u>	<u>£ 1,196,689</u>	<u>£ 3,983</u>	<u>£ 1,317,310</u>	<u>£ 101,101</u>

5. NET MOVEMENT IN FUNDS FOR THE YEAR *is stated after charging:*

	2008	2007
Auditors’ remuneration - audit fees	<u>£ 3,983</u>	<u>£ 1,500</u>

6. STAFF COSTS AND NUMBERS

	2008 £	2007 £
Staff costs:		
Wages and salaries	61,168	36,912
Social security	5,961	3,852
	<u>£ 67,129</u>	<u>£ 40,764</u>

The average number of persons employed by the charitable company during the year, including the directors, was as follows:

	2008 No	2007 No
Directors	4	4
Fundraising	2	1
	<u>6</u>	<u>5</u>

There were no employees with emoluments over £60,000 in the current year or prior year.

7. DIRECTORS' EMOLUMENTS AND EXPENSES

The directors received no remuneration or expenses from the charitable company during the year or in the prior period in respect of their roles as directors. The finance director undertook the role of financial controller and administration manager at a level of salary which was judged as the most effective way of obtaining the required services. His total remuneration in the year was £6,667.

8. DEBTORS

	2008	2007
Prepayments and accrued income	<u>£ 799,015</u>	<u>£ 478,750</u>

Included within accrued income are amounts due after more than one year of £576,100 (2007 - £202,250).

**UCAN (GRAMPIAN)**

NOTES ON THE ACCOUNTS – 30 JUNE 2008

**A<sup>2</sup>+B<sup>®</sup>**

9. CREDITORS: *amounts falling due within one year*

	2008 £	2007 £
Accruals and deferred income	<u>£ 269,852</u>	<u>£ 89,271</u>

10. CREDITORS: *amounts falling due after one year*

	2008	2007
Accruals and deferred income	<u>£ 788,670</u>	<u>£ -</u>

11. MOVEMENT IN FUNDS

	At 30 June 2007 £	Incoming resources £	Resources expended £	At 30 June 2008 £
<b>Unrestricted funds:</b>				
General funds	414,106	230,944	(465,305)	179,745
<b>Restricted funds:</b>				
Urological cancer information programme	302,250	-	(302,250)	-
Awareness and education	-	33,000	(33,000)	-
Cancer care centre	-	71,959	(71,959)	-
Big Lottery Fund	-	590,096	(444,796)	145,300
<b>Total funds</b>	<u>£ 716,356</u>	<u>£ 925,999</u>	<u>£ (1,317,310)</u>	<u>£ 325,045</u>

The restricted funds represent amounts granted by the “Big Lottery Fund” and others towards various initiatives aimed at making life better for urological cancer sufferers through the provision of information and support to people diagnosed with urological cancer, their families and carers.

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General fund £	Restricted funds £	Total funds £
Current assets	793,471	590,096	1,383,567
Liabilities	(613,726)	(444,796)	(1,058,522)
Net assets at 30 June 2008	<u>£ 179,745</u>	<u>£ 145,300</u>	<u>£ 325,045</u>

13. CONTINGENT LIABILITIES

There are no contingent liabilities.

14. RELATED PARTY TRANSACTIONS

**Control**

Throughout the year the charitable company was controlled by the directors.

**Transactions**

There were no transactions with related parties during the year.

15. LEGAL STATUS

UCAN (Grampian) is a company limited by guarantee and not having a share capital. The members' liability in the event of winding up is limited by guarantee not exceeding £1 per member.