

Registered number: SC286333

Charity number: SC036638

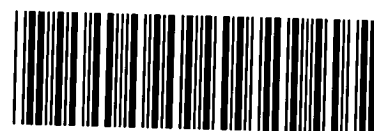


UCAN (GRAMPIAN)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2016

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UCAN (GRAMPIAN)
(A company limited by guarantee)



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UCAN (GRAMPIAN)
(A company limited by guarantee)



**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES
AND ADVISERS FOR THE YEAR ENDED 30 JUNE 2016**

Directors

Sam McClinton, Director
James N'Dow, Managing Director
Bob Hutcheson, Finance Director
David Dent, Director (appointed 8 March 2016)
Justine Royle, Director (appointed 2 June 2016)

Company registered number

SC286333

Charity registered number

SC036638

Registered office

1 East Craibstone Street, Aberdeen, AB11 6YQ

Principal Address

UCAN Office, Foresterhill Health Centre, Foresterhill, Aberdeen, AB25 2AY

Company secretary

James & George Collie, Solicitors

Auditors

Anderson Anderson & Brown LLP, Kingshill View, Prime Four Business Park, Kingswells, Aberdeen, AB15 8PU

Bankers

The Royal Bank of Scotland, 40 Albyn Place, Aberdeen, AB10 1YN

Solicitors

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

**DIRECTORS' REPORT
FOR THE YEAR ENDED 30 JUNE 2016**

The Directors (who are also trustees of the charity for the purposes of charity law) present their annual report together with the audited financial statements of UCAN (Grampian) (the company) for the period ended 30 June 2016. The Directors confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities (FRS 102).

Structure, governance and management

CONSTITUTION

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.

METHOD OF APPOINTMENT OR ELECTION 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.

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF DIRECTORS

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

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Board of Directors is responsible for the overall control, strategic direction, and governance of UCAN. The directors during the year were as listed on page 1.

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

The Board of Directors is responsible for:

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

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.

**DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2016**

RISK MANAGEMENT

The Directors have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to manage our exposure to the 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 through establishment of a North of Scotland Urological Cancer Care Centre, provides better information and support to patients and their families (including a dedicated helpline), and provides dedicated urology cancer specialist nurses and other specialist support groups to bring the benefits of this work to patients and families in the North of Scotland.

UCAN successfully implemented the first robotic surgical system in Scotland (North East of Scotland being the first region in Scotland to have a surgical robot) in 2015 transforming the care urological cancer patients are receiving in the North of Scotland.

Achievements and performance

REVIEW OF ACTIVITIES

UCAN continues to successfully deliver what is now recognised as the UCAN model of urological cancer care. This model of care has positively impacted many thousands of beneficiaries in the North of Scotland.

Having successfully implemented robotic surgical services in the North of Scotland, UCAN is successfully complementing the much improved cancer support services through the UCAN Centre with the best available surgical treatment techniques using the surgical robot.

Financial review

FINANCIAL AND RISK MANAGEMENT OBJECTIVES AND POLICIES

The net outgoing resources for the year, amounted to £124,987 (2015 - £243,657), has been dealt with as shown in the Statement of Financial Activities.

During the year, we generated voluntary income of £126,523, (2015 - £421,373) comprising £26,960 (2015 - £271,434) from corporate and significant individual donations, £99,563 (2015 - £142,985) from general and community donations and £NIL (2015 - £6,954) from grants and endowments.

The main elements of the expenditure on raising funds are staff costs and costs associated with raising general awareness of UCAN.

**DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2016**

RESERVES POLICY

Unrestricted funds at 30 June 2016 show a surplus of £149,810 (2015 - £101,282), and restricted funds show a surplus of £118,515 (2015 - £292,030).

The directors' policy is to maintain a level of unrestricted funds which allows them to meet their general operating liabilities as they fall due.

The policy on restricted reserves is to maintain the level necessary to meet the ongoing obligations related to that fund.

Plans for the future

FUTURE DEVELOPMENTS

UCAN's vision is to position Aberdeen as an International Centre of Excellence for Urological Care, Applied Research and Training ("A Clinical Academic Centre"). This will be achieved by:

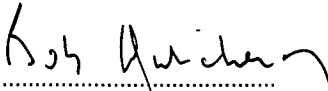
- Sharing knowledge of UCAN experience across Scotland, rest of UK and EU wide.
- Increasing patient involvement: Expanding the role of the patient's (family's) voice in decisions about their care and in new service developments.
- Establishing which cancer treatment outcomes are of most importance to patients. These outcomes will be collected systematically and regularly compared against the best in the world and the findings disseminated.
- Establishing Aberdeen as the place to come for training in surgical skills by bringing the best trainers the world has to offer to run courses in the North of Scotland.
- Strengthening UCAN super-specialist nurse positions to provide broader coverage and better cancer services especially in the areas of bladder cancer, kidney cancer, testicular and penile cancer (currently, UCAN has generic cancer specialist nurses and one prostate cancer super-specialist nurse). There is a desperate need for more super-specialist nurses.

DISCLOSURE OF INFORMATION TO AUDITOR

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the charitable company's auditor is unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any information needed by the charitable company's auditor in connection with preparing its report and to establish that the charitable company's auditor is aware of that information.

This report was approved by the Directors on 6.3.17 and signed on their behalf by:


.....
Bob Hutcheson
Director

UCAN (GRAMPIAN)

(A company limited by guarantee)



**DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016**

The Directors (who are also Trustees of UCAN (Grampian) 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the 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 of the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

We have audited the financial statements of UCAN (Grampian) for the year ended 30 June 2016 set out on pages 8 to 22. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, 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 charitable company's members 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinion we have formed.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

As explained more fully in the Directors' responsibilities statement, the Directors (who are also the trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The Directors have elected for the financial statements to be audited in accordance with the Charities and Trustee Investment (Scotland) Act 2005 rather than also with the Companies Act 2006. Accordingly we have been appointed as auditors under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report to you in accordance with regulations made under that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2016 and of its incoming resources and application of resources, including its 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 regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

UCAN (GRAMPIAN)
(A company limited by guarantee)



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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Directors' report is inconsistent in any material respect with the financial statements; or
- the company has not kept proper and adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to take advantage of the small companies' exemption from the requirement to prepare a Strategic report.

Anderson Anderson & Brown LLP

Anderson Anderson & Brown LLP

Statutory Auditor

Kingshill View
Prime Four Business Park
Kingswells
Aberdeen
AB15 8PU

Date: 6 MARCH 2017

Anderson Anderson & Brown LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND
EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2016**

	Note	Restricted funds 2016 £	Unrestricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
INCOME FROM:					
Donations and legacies	2	36,871	89,652	126,523	421,373
Other trading activities	3	-	-	-	27,394
Investments	4	-	216	216	442
TOTAL INCOME		<u>36,871</u>	<u>89,868</u>	<u>126,739</u>	<u>449,209</u>
EXPENDITURE ON:					
Raising funds	5	701	26,608	27,309	66,131
Charitable activities	8	209,685	14,732	224,417	626,735
TOTAL EXPENDITURE		<u>210,386</u>	<u>41,340</u>	<u>251,726</u>	<u>692,866</u>
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		(173,515)	48,528	(124,987)	(243,657)
NET MOVEMENT IN FUNDS		(173,515)	48,528	(124,987)	(243,657)
RECONCILIATION OF FUNDS:					
Total funds brought forward		292,030	101,282	393,312	636,969
TOTAL FUNDS CARRIED FORWARD		<u>118,515</u>	<u>149,810</u>	<u>268,325</u>	<u>393,312</u>

The notes on pages 11 to 22 form part of these financial statements.

UCAN (GRAMPIAN)
(A company limited by guarantee)
REGISTERED NUMBER: SC286333



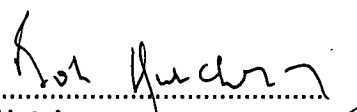
**BALANCE SHEET
AS AT 30 JUNE 2016**

	Note	£	2016 £	£	2015 £
CURRENT ASSETS					
Debtors	10	2,015		25,269	
Cash at bank and in hand		272,726		400,285	
		<u>274,741</u>		<u>425,554</u>	
CREDITORS: amounts falling due within one year	11	(6,416)		(32,242)	
			<u>268,325</u>		<u>393,312</u>
NET CURRENT ASSETS					
NET ASSETS					
			<u>268,325</u>		<u>393,312</u>
CHARITY FUNDS					
Restricted funds	13		118,515		292,030
Unrestricted funds	13		149,810		101,282
			<u>268,325</u>		<u>393,312</u>
TOTAL FUNDS					
			<u>268,325</u>		<u>393,312</u>

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 June 2016 and of its net resources expended for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

The financial statements were approved by the Directors on 6 March 2017 and signed on their behalf, by:


.....
Bob Hutcheson

The notes on pages 11 to 22 form part of these financial statements.

UCAN (GRAMPIAN)
(A company limited by guarantee)



**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016**

	Note	2016 £	2015 £
Cash flows from operating activities			
Net cash used in operating activities	15	(127,775)	(390,409)
Cash flows from investing activities:			
Interest received		216	442
Net cash used in operating activities		216	442
Change in cash and cash equivalents in the year		(127,559)	(389,967)
Cash and cash equivalents brought forward		400,285	790,252
Cash and cash equivalents carried forward	16	272,726	400,285

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

1. ACCOUNTING POLICIES

1.1 General information

UCAN (Grampian) Ltd is a company limited by guarantee incorporated in Scotland. The registered office is 1 East Craibstone Street, Aberdeen, AB11 6YQ. The principal activity of the charitable company is to undertake activities aimed at improving the quality of life for people and families living with urological cancers in the North of Scotland.

1.2 Going concern

The directors, having made due and careful enquiry and preparing forecasts, are of the opinion that the company has adequate working capital to execute its operations over the next 12 months. The directors, therefore, have made an informed judgement, at the time of approving the financial statements, that there is a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. As a result, the directors have continued to adopt the going concern basis of accounting in preparing the annual financial statements.

1.3 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

UCAN (Grampian) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.4 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Directors have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

Information on the impact of first-time adoption of FRS 102 and the Charities SORP FRS 102 is given in note 19.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

1. ACCOUNTING POLICIES (CONTINUED)

1.5 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

1. ACCOUNTING POLICIES (CONTINUED)

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Expenditure on raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Expenditure on charitable activities are costs incurred in the charitable company meeting its charitable objectives.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All resources expended are inclusive of irrecoverable VAT.

1.7 Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.9 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

UCAN (GRAMPIAN)

(A company limited by guarantee)



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

1. ACCOUNTING POLICIES (CONTINUED)

1.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.11 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.12 Pensions

The company contributes to a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

1.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

1. ACCOUNTING POLICIES (CONTINUED)

1.14 Financial instruments

The charitable company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received. However if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the Balance sheet when there is an 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.

1.15 Company status

The company is a company limited by guarantee. The members of the company are the Directors named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.16 Critical accounting estimates and areas of judgement

The preparation of financial statements, requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported during the year for income and expenditure. However, the nature of estimation means that actual outcomes could differ from those estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

2. INCOME FROM DONATIONS AND LEGACIES

	Total funds 2016 £	Total funds 2015 £
General and community donations	99,563	142,985
Corporate and significant individual donations	26,960	271,434
Grants and endowments	-	6,954
	<u>126,523</u>	<u>421,373</u>

In 2015, of the total income from donations and legacies, £140,951 was to unrestricted funds and £280,422 was to restricted funds.

3. INCOME FROM OTHER TRADING ACTIVITIES

	Total funds 2016 £	Total funds 2015 £
Golf event	-	27,394
	<u>-</u>	<u>27,394</u>

In 2015, of the total income from other trading activities, £ NIL was to unrestricted funds and £27,394 was to restricted funds.

4. INCOME FROM INVESTMENTS

	Total funds 2016 £	Total funds 2015 £
Bank interest receivable	216	442
	<u>216</u>	<u>442</u>

In 2015, of the total investment income, £ 442 was to unrestricted funds and £ NIL was to restricted funds.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

5. EXPENDITURE ON RAISING FUNDS

	Total 2016 £	Total 2015 £
Promotional costs	1,029	1,960
Robot Project	701	20,139
Golf event costs	-	5,286
Staff costs	25,579	38,746
	<u>27,309</u>	<u>66,131</u>

In 2015, of the total expenditure on raising funds, £40,706 was to unrestricted funds and £25,425 was to restricted funds.

6. SUPPORT COSTS

	Total 2016 £	Total 2015 £
Robot Project	10,144	13,897
Building effective support structures	292	255
Improving early diagnosis and knowledge	-	24
Acquiring knowledge and research	-	12
	<u>10,436</u>	<u>14,188</u>

In 2016 and 2015 all support costs relate to governance costs, included within this amount are £6,000 (2015 - £6,000) relating to auditor's remuneration.

Support costs are allocated on the basis of the direct costs of each activity.

7. DIRECT COSTS

	Total 2016 £	Total 2015 £
Robot project	207,992	600,000
Building effective support structures	5,989	11,008
Improving early diagnosis and knowledge	-	1,039
Acquiring knowledge and research	-	500
	<u>213,981</u>	<u>612,547</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

8. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct costs 2016 £	Support costs 2016 £	Total 2016 £	Total 2015 £
Robot project	207,992	10,144	218,136	613,897
Building effective support structures	5,989	292	6,281	11,263
Improving early diagnosis and knowledge	-	-	-	1,063
Acquiring knowledge and research	-	-	-	512
Total	213,981	10,436	224,417	626,735

In 2015, of the expenditure on charitable activities, £19,452 was to unrestricted funds and £607,283 was to restricted funds.

9. STAFF COSTS

Staff costs were as follows:

	2016 £	2015 £
Wages and salaries	25,752	43,183
Social security costs	364	3,743
Pension costs	164	-
	26,280	46,926

The average number of persons employed by the company during the year was as follows:

	2016 No.	2015 No.
Directors	4	4
Fundraising	1	1
	5	5

No employee received remuneration amounting to more than £60,000 in either year.

During the year, no Directors received any remuneration, benefits in kind or reimbursement of expenses (2015 - £NIL).

No individuals outwith the directors are considered to be key management.

10. DEBTORS

	2016 £	2015 £
Accrued income	2,015	25,269

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

11. CREDITORS: Amounts falling due within one year

	2016 £	2015 £
Other taxation and social security	416	-
Accruals	6,000	32,242
	<u>6,416</u>	<u>32,242</u>

12. FINANCIAL INSTRUMENTS

	2016 £	2015 £
Financial assets measured at fair value through income and expenditure	272,726	400,285
Financial assets measured at amortised cost	2,015	25,269
	<u>274,741</u>	<u>425,554</u>
Financial liabilities measured at amortised cost	6,000	32,242

Financial assets measured at fair value through income and expenditure comprise cash in bank.

Financial assets measured at amortised cost comprises accrued income.

Financial liabilities measured at amortised cost comprise accruals.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

13. STATEMENT OF FUNDS

	Brought Forward £	Income £	Expenditure £	Carried Forward £
General funds				
General Funds	101,282	89,868	(41,340)	149,810
Total Unrestricted funds	<u>101,282</u>	<u>89,868</u>	<u>(41,340)</u>	<u>149,810</u>
Restricted funds				
Big Lottery Fund	1,177	-	-	1,177
Robot project	280,712	36,871	(208,693)	108,890
Prostate Cancer UK	10,141	-	(1,693)	8,448
	<u>292,030</u>	<u>36,871</u>	<u>(210,386)</u>	<u>118,515</u>
Total of funds	<u><u>393,312</u></u>	<u><u>126,739</u></u>	<u><u>(251,726)</u></u>	<u><u>268,325</u></u>

SUMMARY OF FUNDS

	Brought Forward £	Income £	Expenditure £	Carried Forward £
General funds	101,282	89,868	(41,340)	149,810
Restricted funds	292,030	36,871	(210,386)	118,515
	<u><u>393,312</u></u>	<u><u>126,739</u></u>	<u><u>(251,726)</u></u>	<u><u>268,325</u></u>

The restricted funds represent amounts granted to fund specific posts and 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.

The Robot Project relates to fund raising activities to finance the purchase and upkeep Scotland's first Robotic-Assisted Surgical System (RASS) and two integrated operating theatres to house the equipment at Aberdeen Royal Infirmary.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds 2016 £	Unrestricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Current assets	118,515	156,226	274,741	425,554
Creditors due within one year	-	(6,416)	(6,416)	(32,242)
	<u>118,515</u>	<u>149,810</u>	<u>268,325</u>	<u>393,312</u>

**15. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW
FROM OPERATING ACTIVITIES**

	2016 £	2015 £
Net expenditure for the year (as per Statement of financial activities)	(124,987)	(243,657)
Adjustment for:		
Interest received	(216)	(442)
Decrease in debtors	23,254	94,446
Decrease in creditors	(25,826)	(240,756)
Net cash used in operating activities	<u>(127,775)</u>	<u>(390,409)</u>

16. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2016 £	2015 £
Cash at bank	272,726	400,285
Total	<u>272,726</u>	<u>400,285</u>

17. 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.

18. 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.

UCAN (GRAMPIAN)

(A company limited by guarantee)



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

19. FIRST TIME ADOPTION OF FRS 102

It is the first year that the charitable company has presented its financial statements under Charities SORP (FRS 102) and FRS102. The last financial statements prepared under previous UK GAAP were for the year ended 30 June 2015 and the date of transition to FRS 102 and Charities SORP (FRS102) was therefore 1 May 2014. The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted reserves or net movement in funds.