

Registered number: SC286333  
Charity number: SC036638

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**UCAN (GRAMPIAN)**  
(A company limited by guarantee)

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017**





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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 2017**

**Directors**

Sam McClinton, Director  
James N'Dow, Managing Director  
Bob Hutcheson, Finance Director  
David Dent, Director  
Justine Royle, Director

**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 2017**

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 2017. 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.

The Board of Directors is responsible for:

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

**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.

**DIRECTORS' REPORT (continued)  
FOR THE YEAR ENDED 30 JUNE 2017**

**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.

UCAN has granted an award of £123,357 to the University of Aberdeen to meet the cost of a research project to further meet the needs of patients.

**Financial review**

**FINANCIAL AND RISK MANAGEMENT OBJECTIVES AND POLICIES**

The net outgoing resources for the year, amounted to £79,434 (2016 - £124,987), has been dealt with as shown in the Statement of Financial Activities.

During the year, we generated voluntary income of £96,758, (2016 - £126,523) comprising £10,000 (2016 - £26,960) from corporate and significant individual donations and £86,758 (2016 - £99,563) from general and community donations.

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

**RESERVES POLICY**

Unrestricted funds at 30 June 2017 show a surplus of £59,853 (2016 - £149,810), and restricted funds show a surplus of £129,038 (2016 - £118,515).

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.

**DIRECTORS' REPORT (continued)  
FOR THE YEAR ENDED 30 JUNE 2017**

**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**

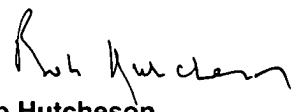
Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- 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.

**AUDITOR**

The auditors, Anderson Anderson & Brown LLP, indicated the willingness to continue in office. The Designated Directors will propose a motion re-appointing the auditors at a meeting of the Directors.

This report was approved by the Directors on 16.1.18 and signed on their behalf by:

  
**Bob Hutcheson**  
Director

**DIRECTORS' RESPONSIBILITIES STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2017**

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 SHAREHOLDERS OF  
UCAN (GRAMPIAN)**

**OPINION**

We have audited the financial statements of UCAN (Grampian) (the 'charitable company') for the year ended 30 June 2017 which comprise the Statement of financial activities incorporating income and expenditure account, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's Trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and Directors 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, 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.

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 2017 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.

**BASIS FOR OPINION**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**CONCLUSIONS RELATING TO GOING CONCERN**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.



**UCAN (GRAMPIAN)**

**(A company limited by guarantee)**



**INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF  
UCAN (GRAMPIAN)**

**OTHER INFORMATION**

The Directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' Report for which the financial statements are prepared is consistent with the financial statements.
- the Directors' Report has been prepared in accordance with applicable legal requirements.

**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

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

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remunerations specified by law not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' Report and from the requirement to prepare a Strategic Report.

**RESPONSIBILITIES OF DIRECTORS**

As explained more fully in the Directors' responsibilities statement, the Directors (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

UCAN (GRAMPIAN)  
(A company limited by guarantee)



**INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF  
UCAN (GRAMPIAN)**

**AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

John Black (Senior statutory auditor)

for and on behalf of

**Anderson Anderson & Brown LLP**

Statutory Auditor

Kingshill View  
Prime Four Business Park  
Kingswells  
Aberdeen  
AB15 8PU

Date: 16 JANUARY 2018

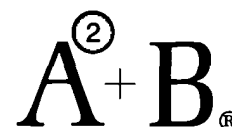
Anderson Anderson & Brown LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2017**

	Note	Restricted funds 2017 £	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
<b>INCOME FROM:</b>					
Donations and legacies	2	20,087	76,671	96,758	126,523
Investments	3	-	187	187	216
<b>TOTAL INCOME</b>		<u>20,087</u>	<u>76,858</u>	<u>96,945</u>	<u>126,739</u>
<b>EXPENDITURE ON:</b>					
Raising funds	4	-	27,149	27,149	27,309
Charitable activities		9,564	139,666	149,230	224,417
<b>TOTAL EXPENDITURE</b>		<u>9,564</u>	<u>166,815</u>	<u>176,379</u>	<u>251,726</u>
<b>NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		10,523	(89,957)	(79,434)	(124,987)
<b>NET MOVEMENT IN FUNDS</b>		10,523	(89,957)	(79,434)	(124,987)
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		118,515	149,810	268,325	393,312
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>129,038</u>	<u>59,853</u>	<u>188,891</u>	<u>268,325</u>

The notes on pages 12 to 22 form part of these financial statements.

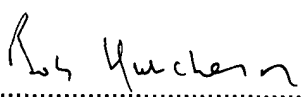
UCAN (GRAMPIAN)  
(A company limited by guarantee)  
REGISTERED NUMBER: SC286333



**BALANCE SHEET  
AS AT 30 JUNE 2017**

	Note	£	2017 £	£	2016 £
<b>CURRENT ASSETS</b>					
Debtors	9	886		2,015	
Cash at bank and in hand		317,474		272,726	
		<u>318,360</u>		<u>274,741</u>	
<b>CREDITORS:</b> amounts falling due within one year	10	(129,469)		(6,416)	
<b>NET CURRENT ASSETS</b>			188,891		268,325
<b>NET ASSETS</b>			<u>188,891</u>		<u>268,325</u>
<b>CHARITY FUNDS</b>					
Restricted funds	12		129,038		118,515
Unrestricted funds	12		59,853		149,810
<b>TOTAL FUNDS</b>			<u>188,891</u>		<u>268,325</u>

The financial statements were approved and authorised for issue by the Directors on 16.1.18 and signed on their behalf, by:



Bob Hutcheson

The notes on pages 12 to 22 form part of these financial statements.

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2017**

	Note	2017 £	2016 £
<b>Cash flows from operating activities</b>			
Net cash provided by/(used in) operating activities	14	44,561	(127,775)
<b>Cash flows from investing activities:</b>			
Interest received		187	216
<b>Net cash used in operating activities</b>		187	216
<b>Change in cash and cash equivalents in the year</b>		44,748	(127,559)
Cash and cash equivalents brought forward		272,726	400,285
<b>Cash and cash equivalents carried forward</b>	15	317,474	272,726

The notes on pages 12 to 22 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017**

**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 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.

**1.3 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.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017

1. ACCOUNTING POLICIES (CONTINUED)

1.4 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. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Directors' report for more information about their contribution.

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 2017**

**1. ACCOUNTING POLICIES (CONTINUED)**

**1.5 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. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

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 expenditure is inclusive of irrecoverable VAT.

**1.6 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.

**1.7 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.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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.



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017**

**1. ACCOUNTING POLICIES (CONTINUED)**

**1.8 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.

**1.9 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.

**1.10 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.

**1.11 Pensions**

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

**1.12 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.

**1.13 Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.14 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.

**1.15 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.

**UCAN (GRAMPIAN)**

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017****2. INCOME FROM DONATIONS AND LEGACIES**

	Restricted funds 2017 £	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
General and community donations	10,087	76,671	86,758	99,563
Corporate and significant individual donations	10,000	-	10,000	26,960
<b>Total donations and legacies</b>	<b>20,087</b>	<b>76,671</b>	<b>96,758</b>	<b>126,523</b>
<b>Total 2016</b>	<b>36,871</b>	<b>89,652</b>	<b>126,523</b>	

**3. INVESTMENT INCOME**

	Restricted funds 2017 £	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Bank interest receivable	-	187	187	216
<b>Total 2016</b>	<b>-</b>	<b>216</b>	<b>216</b>	

**4. COSTS OF RAISING FUNDS**

	Restricted funds 2017 £	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Promotional costs	-	-	-	1,029
Robot Project	-	-	-	701
Staff costs	-	27,149	27,149	25,579
<b>Total 2016</b>	<b>701</b>	<b>26,608</b>	<b>27,309</b>	

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017

5. DIRECT COSTS

	Robot project £	Building effective support structures £	Outcomes most important to patients £
Grants	-	-	123,357
Cancer care costs	-	4,025	-
Website development	-	-	-
Donations	-	-	-
	<u>-</u>	<u>4,025</u>	<u>123,357</u>
<i>At 30 June 2016</i>	<u>207,992</u>	<u>5,989</u>	<u>-</u>
	Sharing knowledge £	Total 2017 £	Total 2016 £
Grants	-	123,357	209,685
Cancer care costs	-	4,025	4,296
Website development	9,564	9,564	-
	<u>9,564</u>	<u>136,946</u>	<u>213,981</u>
<i>At 30 June 2016</i>	<u>-</u>	<u>213,981</u>	

One grant was paid in the year to an institution (2016 - one).

6. SUPPORT COSTS

	Robot project £	Building effective support structures £	Outcomes most important to patients £
Governance costs	-	361	11,065
<i>At 30 June 2016</i>	<u>10,144</u>	<u>292</u>	<u>-</u>
	Sharing knowledge £	Total 2017 £	Total 2016 £
Governance costs	858	12,284	10,436
<i>At 30 June 2016</i>	<u>-</u>	<u>10,436</u>	

Support costs are allocated on the basis of total direct costs.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Direct costs 2017 £	Support costs 2017 £	Total 2017 £	Total 2016 £
Robot project	-	-	-	11,837
Building effective support structures	4,025	361	4,386	6,281
Outcomes most important to patients	123,357	11,065	134,422	-
Sharing knowledge	9,564	858	10,422	-
<b>Total 2017</b>	<b>136,946</b>	<b>12,284</b>	<b>149,230</b>	<b>18,118</b>
<b>Total 2016</b>	<b>213,981</b>	<b>10,436</b>	<b>224,417</b>	

In 2016, of the expenditure on charitable activities, £14,732 was to unrestricted funds and £209,685 was to restricted funds.

8. STAFF COSTS

Staff costs were as follows:

	2017 £	2016 £
Wages and salaries	26,152	25,752
Social security costs	-	364
Pension costs	997	164
	<b>27,149</b>	<b>26,280</b>

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

	2017 No.	2016 No.
Directors	5	4
Fundraising	1	1
	<b>6</b>	<b>5</b>

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 (2016 - £NIL).

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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017

9. DEBTORS

	2017 £	2016 £
Accrued income	886	2,015

10. CREDITORS: Amounts falling due within one year

	2017 £	2016 £
Grant commitments	123,357	-
Other taxation and social security	-	416
Accruals	6,112	6,000
	129,469	6,416

11. FINANCIAL INSTRUMENTS

	2017 £	2016 £
Financial assets measured at fair value through income and expenditure	317,474	272,726
Financial assets measured at amortised cost	886	2,015
	318,360	274,741
Financial liabilities measured at amortised cost	6,111	6,000

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 2017

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 July 2016 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2017 £
<b>Designated funds</b>					
Outcomes most important to patients	-	-	(123,357)	123,357	-
<b>General funds</b>					
General Funds	149,810	76,858	(43,458)	(123,357)	59,853
Total Unrestricted funds	149,810	76,858	(166,815)	-	59,853
<b>Restricted funds</b>					
Big Lottery Fund	1,177	-	-	-	1,177
Robot project	108,890	8,294	-	-	117,184
Prostate Cancer UK	8,448	-	-	-	8,448
Sharing knowledge	-	11,793	(9,564)	-	2,229
	118,515	20,087	(9,564)	-	129,038
Total of funds	268,325	96,945	(176,379)	-	188,891

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 July 2015 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 30 June 2016 £
<b>Designated funds</b>						
	-	-	-	-	-	-
<b>General funds</b>						
General Funds	101,282	89,868	(41,340)	-	-	149,810
	101,282	89,868	(41,340)	-	-	149,810
Total Unrestricted funds	101,282	89,868	(41,340)	-	-	149,810

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017

12. STATEMENT OF FUNDS (continued)

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>-</u>	<u>-</u>	<u>118,515</u>
Total of funds	<u>393,312</u>	<u>126,739</u>	<u>(251,726)</u>	<u>-</u>	<u>-</u>	<u>268,325</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.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds 2017 £	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Current assets	129,038	189,322	318,360	274,741
Creditors due within one year	-	(129,469)	(129,469)	(6,416)
	<u>129,038</u>	<u>59,853</u>	<u>188,891</u>	<u>268,325</u>

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

	2017 £	2016 £
Net expenditure for the year (as per Statement of Financial Activities)	(79,434)	(124,987)
<b>Adjustment for:</b>		
Interest received	(187)	(216)
Decrease in debtors	1,129	23,254
Increase/(decrease) in creditors	123,053	(25,826)
<b>Net cash provided by/(used in) operating activities</b>	<u>44,561</u>	<u>(127,775)</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017

15. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2017 £	2016 £
Cash in hand	317,474	272,726
Total	<u>317,474</u>	<u>272,726</u>

16. RELATED PARTY TRANSACTIONS

Control

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

Transactions

During the year a donation of £10,000 was received from David Dent, a director. The amount receivable was settled in full prior to the year end.

17. 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.