

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 December 2024**  
**for**  
**Make 2nds Count**

Nelson Gilmour Smith  
Mercantile Chambers  
53 Bothwell Street  
Glasgow  
G2 6TB

## **Make 2nds Count**

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## **Make 2nds Count**

### **Report of the Trustees** **for the Year Ended 31 December 2024**

The Board of Trustees presents its sixth annual report and financial statements for the period ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and "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)".

Make 2nds Count is a Scottish Charitable Incorporated Organisation (SCIO), registered in Scotland by the Office of the Scottish Charity Regulator (OSCR) under number SC048268 from 3 April 2018.

Reference and administrative details are set out on the charity information page.

#### **ORGANISATION STRUCTURE**

The charity is led by a Board of Trustees, who are the organisation's only members and who are responsible for the strategic direction of the charity. Day-to-day management of the charity is delegated by the Board to the executive team, led by the Chief Executive.

The Trustees meet at least bi-monthly, currently through virtual means. The Board Charter for the charity sets out the governance arrangements to which they will adhere which includes a number of committees which meet on a task-and-finish basis and two standing committees: Finance Committee and Nominations and Governance Committee.

The Finance Committee meets on a monthly basis. Chaired by the Treasurer, a further trustee is a member and the CEO and Deputy CEO are in attendance. The purpose of the committee is to scrutinise the monthly accounts, holding the executive to account. In addition, decisions over ability to provide pay rises, audit process and other fiduciary matters are within the remit of the Finance Committee. Whilst they provide a verbal report back to the Board, the Board receives the full monthly accounts and accompanying narrative on a bi-monthly basis.

The remit of the Nominations and Governance Committee is to ensure that the governance framework within which the Charity works is sound, that the Board Charter is adhered to, that decisions relating to pay and reward are fair and reasonable. The Committee is also responsible for Board and CEO recruitment.

The staff team currently comprises 12 staff members including one on maternity leave (as at 27/03/25); five staff members work part-time hours. In addition we contract with a part-time freelance fundraiser and a Masters student from the University of Dundee who undertook an internship with the Charity on a part-time basis. We were delighted to have a number of new staff members join us:

1. Samantha Dixon, CEO. Sam joined in June 2024. She has a 30-year career in the voluntary sector and has spent the last decade as a CEO of cancer charities.
2. Clare Cox, Communications Manager. Clare joined in April and has a long career working in Comms teams in the private and voluntary sectors on a freelance and in-house basis.
3. Ruth Harris, Corporate Partnerships Manager. Ruth joined in April and has a track record in the commercial sector including as an entrepreneur in the beauty industry.
4. Elizabeth Smith, Support Co-ordinator. Liz joined in January 2024. She has personal experience of secondary breast cancer within her family and is an Ambassador for a leading breast cancer charity.
5. We were sorry to say goodbye to Vivienne Wilson who retired from our Clinical Trials Service but were pleased to welcome Mel Tolson on a full-time basis to the charity.

The Board would like to take this opportunity to thank all staff for their hard work in 2024.

## **Make 2nds Count**

### **Report of the Trustees** **for the Year Ended 31 December 2024**

#### **OBJECTIVES AND ACTIVITIES**

We are Make 2nds Count: a UK-wide patient and family-focused charity dedicated to giving hope to women and men living with secondary (metastatic) breast cancer. There are more than 61,000 people living with this incurable disease in the UK, a disease which takes the lives of 1,000 people every month. Our vision is that everyone with secondary breast cancer can live a longer and better life. We do this by:

Investing in, and supporting, research. Research into secondary breast cancer is underfunded - only 7% of research funding on breast cancer in the UK is dedicated to metastatic disease. We are committed to funding secondary breast cancer research which can contribute to advancing an increased quality of life for patients.

Our in-person and on-line support programme helps our community with information-sharing, practical advice and support, wellbeing activities and facilitating peer-to-peer friendship groups.

Education is key to everything that we do and we aim to raise awareness of secondary breast cancer through effective education and marketing programmes across the UK. We also empower our community by increasing their knowledge and understanding of research, treatments, trials and options.

Together we can Make 2nds Count!

#### **ACHIEVEMENT AND PERFORMANCE**

How We've Achieved Our Organisational Objectives in 2024 - Highlights

Our Patient Trial Advocate Service (PTA) now known as the Clinical Trials Service has continued to expand in 2024.

The Clinical Trials Service has been running for almost four years now and we have been delighted to hear so many people talk about the service and benefit from it. Thanks to funding from Walk The Walk, we were able to employ Mel as a full-time Clinical Trials Nurse in July alongside Vivienne. Mel has over 20 years of nursing experience and brings with her a wealth of knowledge.

Together, they have had conversations with 366 people living with secondary breast cancer about investigating clinical trials as part of their treatment pathway.

#### **Research**

In Spring 2024, Make 2nds Count awarded £186,500 across three years to a research study project run by Dr Leanne Fleming to look at the impacts of insomnia in secondary breast cancer patients. The study hopes to demonstrate the effectiveness of Cognitive Behavioural Therapy (CBT) as a tailored insomnia intervention for those living with the disease.

A further grant of £33,964 was awarded to Dr Karen DeSouza and Dr Stefan Vöö, University College London Hospitals to support the study: ATHENA: A study exploring the potential for Anti-psma THERapy in triple-Negative breast cAncer. The primary objective of the project is to characterise the expression of FOLH1/PSMA by PET imaging in patients with secondary TNBC. By leveraging molecular positron emission tomography (PET) imaging, the team aims to use a radiotracer to selectively target TNBC tumour cells while minimising harm to healthy tissue

We have continued working with the research team at The Royal Marsden to support and fund the HER2-CNS SURVEILLANCE Study. We have committed £219,560 over 3 years to this project which will start patient recruitment in 2025. This vital research will investigate MRI screening for breast cancer which has spread to the brain, before patients become symptomatic. The study is taking place across the UK and Ireland and will start recruiting secondary breast cancer patients in 2025.

## **Make 2nds Count**

### **Report of the Trustees** **for the Year Ended 31 December 2024**

#### Support

We saw 136 people attend our 2nds Together Retreats in Crieff, Liverpool, Northern Ireland, Aylesbury and Whitstable for two days of wellbeing and relaxation.

Our Tea & Chat groups continue to expand bringing our total to 17. We saw our first group open in Wales at the seaside town of Rhyl, as well as groups start in Bath, Carlisle, Dumfries, Chelmsford & Suffolk. Our Belfast, Hereford, Glasgow, London & Boston/Lincoln groups celebrated their second birthday and Birmingham, Devon, Edinburgh, Manchester, St Helens and Inverness turned one. We are continually thankful to our Community Ambassadors and volunteers who host the Tea & Chat groups so well.

Our online Wellbeing Programme also continues to grow. We were delighted to launch Pilates in October with Community Ambassador, Janet. Our 'Breathwork' and 'Be Kind to your Mind' sessions with Louisa from Breathe Balance Be continue to well attended, as is our Birdsong Yoga Physio session with Yvonne.

Impact figures for support services:

- 1,900 People now belong to our 2nds Together Facebook group
- 136 people attend our 2nds Together Retreats
- 17 Tea and Chat groups running regularly across the UK.
- 221 people attended Tea & Chat groups
- 750 people joined our wellbeing groups.

#### Education

In July 2024 we held the UK's first patient-focused Secondary Breast Cancer Summit designed to empower our community through increased knowledge and understanding of research, treatments and options. In partnership with The Clatterbridge Cancer Centre NHS Foundation Trust and ECMC, the event saw 88 women and men from our community come together to hear first-hand from a number of experts in the medical field about how to navigate and understand clinical guidelines, and how to live well alongside secondary breast cancer. We were also joined by over 400 people online.

We have also started a series of Round Table events with health care professionals across the country to try to understand some of the barriers their patients experience around clinical trials. We hope this will inform our service provision for the future and plan to present the findings to decision-makers in November 2025.

#### Strategy

Over the past few months we've started the process to develop our new long-term strategy. This has included consultation with our community, with other partners in our wider context as well as research to anticipate coming trends and problems faced by our community and ourselves as a charity. It is expected that the strategy will be ready in early summer 2025 and we look forward to sharing this with all stakeholders, and reporting on it in our next Trustee report.

## **Make 2nds Count**

### **Report of the Trustees** **for the Year Ended 31 December 2024**

#### **FINANCIAL REVIEW**

Total income raised for the year to 31 December 2024 was £649,463 (2023: £599,977). Many charities have found fundraising in the current economic environment to be very challenging and Make 2nds Count is no exception so we were very pleased to have increased our income on the previous year. The majority of the income raised this year was generated through generous donations, either from fundraising events hosted by third party organisations or direct from the general public. A more detailed view of the ways in which income was generated is included in our accounts.

Expenditure for the year totalled £728,780 (2023:501,986). This expenditure consists of £411,326 on charitable activity and £317,454 on sustaining and growing the charity. The increased rise in expenditure was less than originally planned but was the result of decisions by the Board to invest in increasing our fundraising and marketing activity (to create a more sustainable future for the charity), as well as investing in activity which delivers our core charitable activities. In addition the new role of CEO was created (part-time), to lead the organisation and enable trustees to step back from operational tasks; the CEO started in June.

Overall the net position for the year was an operating loss of £79,317. The budget for the year anticipated a year-end loss of £296,473 with the plan to spend down some reserves. The end of year loss was less than planned due partly to a prudent approach to cost-management and the delay to planned research activity and associated costs.

#### **Reserves policy**

On 31 December 2024 the charity held reserves of £757,414. Of this, £89,471 was restricted funds i.e.to be spent on specific activity stipulated by the funder. In addition, £440k of funds have been ringfenced by the trustees to be spent on research to which the charity has committed and which will be drawn down over the coming years (see note 17 later in the report for more detail). This left the Charity with £227,943 as unrestricted income at the end of 2024.

The Board reviewed and rewrote its reserves policy in 2024 to take account of the changed environment, post-Covid and the Board will continue to review it. Should the Charity be forced to wind-up, the funds held by the Charity will be donated to a like-minded cause.

#### **Risks and uncertainties facing the charity.**

The Board regularly assesses the risks to which the charity is exposed and are satisfied that appropriate systems and processes are in place to mitigate these risks. A new risk register will be developed in early 2025.

The principle risks facing the charity are:

1. Actual and potential impact on fundraising and income generation due to the harsh economic environment and relatively small size of the fundraising team.

To mitigate for this risk trustees have: invested in more capacity within fundraising; developed a new fundraising plan; recruited a CEO with significant fundraising experience; developed a plan to ensure that the organisation's financial processes (to include monitoring and management of income) are the best they can be.

2. Negative publicity.

To mitigate for this risk the trustees have: recruited an experienced Communications Manager; developed new policies including a Complaints Policy to respond to complaints raised by third parties.

3. Lack of strategic direction.

To mitigate for this risk trustees have: recruited a CEO to enable them to be less operationally and more strategically focused; are developing a new long-term strategy for approval in 2025.

#### **Fundraising Policy**

No complaints were raised in relation to our fundraising activities in 2024. As much of our fundraising is undertaken with our community of secondary breast cancer patients, we are particularly mindful of the ethics of fundraising and ensuring the tone is appropriate. We regularly work with our community to test fundraising ideas and marketing messages.

We do not undertake any face-to-face fundraising through a third party, nor do we plan to do so.

## **Make 2nds Count**

### **Report of the Trustees** **for the Year Ended 31 December 2024**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Make 2nds Count is a Scottish Charitable Incorporated Organisation (SCIO), registered in Scotland by the Office of the Scottish Charity Regulator (OSCR) under number SC048268 from 3 April 2018.

##### **Trustee Recruitment**

Trustees are recruited based on the skills and experience they bring to enable Make 2nds Count to deliver its charitable objectives; a skills and diversity audit guides and shapes these decisions. Like many charities, improving Board diversity is a challenge and will be an important part of decision-making in 2025. We currently have two trustees who are patients living with secondary breast cancer.

Recruitment of trustees is through an openly advertised process using networks and opportunities which will provide the skills and experience for which we are looking. Applications are reviewed by the Nominations and Governance Committee then candidates are interviewed; a recommendation about a candidate is then made to the Board. Last year one new trustee joined the Board, Jenna Chick. Jenna is a younger Board member based in London with an expertise in fundraising and marketing as well as knowledge of breast cancer, all of which will improve the diversity of a Board and fill recognised gaps.

##### **Trustee and Staff Development**

It is incumbent on all Trustees to be responsible for the learning and development they need in order to fulfil their statutory obligations and duties. A new and comprehensive induction programme for trustees has been developed to ensure that all new trustees are supported as they start in post. The Board Charter outlines the expectation that trustees take efforts to maintain the knowledge needed to undertake their role and that this is reported back to the Vice-Chair each year.

New staff follow a comprehensive induction process. Alongside objective setting, staff have in place a learning and development plan which will help to address areas they would like to strengthen. Mindful of small training budgets, learning and development can take many forms including accessing free resources, buddying, shadowing as well as more formal courses.

##### **Volunteers**

Our volunteers are critical to our success as a charity. They undertake many roles but most as Community Ambassadors running Tea and Chat groups in their community. Community Ambassadors provide us with insight into the needs and views of the secondary breast cancer community across the UK and we channel this insight into the work we do and the work we do externally to educate and change systems. We would like to give a very big thank you to our volunteers, particularly our Community Ambassadors.

#### **KEY MANAGEMENT PERSONNEL**

Samantha Dixon - Chief Executive officer

Emma Hall - Deputy Chief Executive Officer

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
SC048268

**Principal address**  
Gyleworks  
34 South Gyle Crescent  
Edinburgh  
EH12 9EB

## **Make 2nds Count**

### **Report of the Trustees** **for the Year Ended 31 December 2024**

#### **Trustees**

Joanne Lacey  
John Ward -Treasurer  
Professor D Cameron -Chair  
Lesley Stephen  
Ms H Moffit -Vice chair  
Dr P Canney  
I McCarlie  
Ms J Chick (appointed 21.10.24)

#### **Auditors**

Nelson Gilmour Smith  
Mercantile Chambers  
53 Bothwell Street  
Glasgow  
G2 6TB

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, requires the trustees to prepare financial statements 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 income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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.

Approved by order of the board of trustees on 13 June 2025 and signed on its behalf by:

**Professor David Cameron**

Professor D Cameron - Trustee

## **Report of the Independent Auditors to the Trustees of Make 2nds Count**

### **Opinion**

We have audited the financial statements of Make 2nds Count (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, 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 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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; 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.

## **Report of the Independent Auditors to the Trustees of Make 2nds Count**

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees 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 trustees are responsible for assessing the charity'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 trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity, we identified the principal risks of non-compliance with laws and regulations and the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006. We evaluated managements incentives and opportunities for the fraudulent manipulation of the financial statements, including the risk of override of controls. Based on our assessment we adopted a substantive approach to our audit testing. Audit procedures performed included:

Testing a sample of transactions to source documentation. We select sample sizes having regard to the inherent risk (specific and general), the quality of the internal controls and the risk that our testing might not detect possible misstatements.

Making enquiries of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims. Identifying legislation of particular relevance to the entity and obtaining audit evidence regarding compliance with that legislation.

Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

There are inherent limitations in the audit procedures described above. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example forgery or concealment.

## **Report of the Independent Auditors to the Trustees of Make 2nds Count**

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 Report of the Independent Auditors.

### **Use of our report**

This report is made solely to the charity'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 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 and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Nelson Gilmour Smith  
Mercantile Chambers  
53 Bothwell Street  
Glasgow  
G2 6TB

13 June 2025

**Make 2nds Count****Statement of Financial Activities**  
**for the Year Ended 31 December 2024**

		Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	387,218	236,165	623,383	592,901
Other trading activities	3	9,079	-	9,079	825
Investment income	4	17,001	-	17,001	6,251
<b>Total</b>		<u>413,298</u>	<u>236,165</u>	<u>649,463</u>	<u>599,977</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	29,986	-	29,986	18,968
<b>Charitable activities</b>	6				
The Advancement of Health & Support		<u>421,871</u>	<u>276,923</u>	<u>698,794</u>	<u>483,018</u>
<b>Total</b>		<u>451,857</u>	<u>276,923</u>	<u>728,780</u>	<u>501,986</u>
<b>NET INCOME/(EXPENDITURE)</b>		(38,559)	(40,758)	(79,317)	97,991
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		706,502	130,229	836,731	738,740
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>667,943</u></u>	<u><u>89,471</u></u>	<u><u>757,414</u></u>	<u><u>836,731</u></u>

The notes form part of these financial statements

**Make 2nds Count****Balance Sheet**  
**31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	402	-	402	603
<b>CURRENT ASSETS</b>					
Debtors	13	23,940	-	23,940	30,903
Cash at bank		672,917	89,471	762,388	825,691
		<u>696,857</u>	<u>89,471</u>	<u>786,328</u>	<u>856,594</u>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(3,294)	-	(3,294)	(85)
<b>NET CURRENT ASSETS</b>		<u>693,563</u>	<u>89,471</u>	<u>783,034</u>	<u>856,509</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		693,965	89,471	783,436	857,112
<b>ACCRUALS AND DEFERRED INCOME</b>	15	(26,022)	-	(26,022)	(20,381)
<b>NET ASSETS</b>		<u>667,943</u>	<u>89,471</u>	<u>757,414</u>	<u>836,731</u>
<b>FUNDS</b>	16				
Unrestricted funds				667,943	706,502
Restricted funds				89,471	130,229
<b>TOTAL FUNDS</b>				<u>757,414</u>	<u>836,731</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 June 2025 and were signed on its behalf by:

Professor D Cameron - Trustee

**Make 2nds Count****Cash Flow Statement**  
**for the Year Ended 31 December 2024**

	Notes	31.12.24 £	31.12.23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(80,304)	52,706
Net cash (used in)/provided by operating activities		(80,304)	52,706
<b>Cash flows from investing activities</b>			
Interest received		17,001	6,251
Net cash provided by investing activities		17,001	6,251
<b>Change in cash and cash equivalents in the reporting period</b>		(63,303)	58,957
<b>Cash and cash equivalents at the beginning of the reporting period</b>		825,691	766,734
<b>Cash and cash equivalents at the end of the reporting period</b>		762,388	825,691

The notes form part of these financial statements

## Make 2nds Count

### Notes to the Cash Flow Statement for the Year Ended 31 December 2024

#### 1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.24 £	31.12.23 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(79,317)	97,991
<b>Adjustments for:</b>		
Depreciation charges	201	201
Interest received	(17,001)	(6,251)
Decrease/(increase) in debtors	6,964	(29,978)
Increase/(decrease) in creditors	8,849	(9,257)
<b>Net cash (used in)/provided by operations</b>	<u>(80,304)</u>	<u>52,706</u>

#### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24 £	Cash flow £	At 31.12.24 £
<b>Net cash</b>			
Cash at bank	825,691	(63,303)	762,388
	<u>825,691</u>	<u>(63,303)</u>	<u>762,388</u>
<b>Total</b>	<u>825,691</u>	<u>(63,303)</u>	<u>762,388</u>

## **Make 2nds Count**

### **Notes to the Financial Statements** **for the Year Ended 31 December 2024**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

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

##### **Income**

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

##### **Expenditure**

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

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

##### **Tangible fixed assets**

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

Fixtures and fittings                      - 20% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

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

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

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Pension costs and other post-retirement benefits**

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

**Make 2nds Count****Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024****2. DONATIONS AND LEGACIES**

	31.12.24	31.12.23
	£	£
Donations	593,004	539,255
Gift aid	20,026	23,413
Legacies	10,353	30,233
	<u>623,383</u>	<u>592,901</u>

**3. OTHER TRADING ACTIVITIES**

	31.12.24	31.12.23
	£	£
Fundraising events	<u>9,079</u>	<u>825</u>

**4. INVESTMENT INCOME**

	31.12.24	31.12.23
	£	£
Deposit account interest	<u>17,001</u>	<u>6,251</u>

**5. RAISING FUNDS****Other trading activities**

	31.12.24	31.12.23
	£	£
Purchases	<u>29,986</u>	<u>18,968</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 8) £	Totals £
The Advancement of Health & Support	<u>690,438</u>	<u>8,356</u>	<u>698,794</u>

**7. GRANTS PAYABLE**

	31.12.24	31.12.23
	£	£
The Advancement of Health & Support	<u>-</u>	<u>633</u>

## Make 2nds Count

### Notes to the Financial Statements - continued for the Year Ended 31 December 2024

#### 8. SUPPORT COSTS

	Management	Finance	Governance	Totals
	£	£	costs	£
The Advancement of Health & Support	3,860	6	4,490	8,356

#### 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

#### 10. STAFF COSTS

	31.12.24	31.12.23
	£	£
Wages and salaries	324,450	180,178
Social security costs	28,045	11,858
Other pension costs	9,563	5,196
	<u>362,058</u>	<u>197,232</u>

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

	31.12.24	31.12.23
Key Management	2	3
Operational	8	4
	<u>10</u>	<u>7</u>

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

Key management personnel include all persons that have authority and responsibility for planning, directing, and controlling the activities of the charity. The number of key management personnel in the year was 2 (2023: 3). The total compensation paid to key management personnel for services provided to the charity was £85,213 (2023: £97,213)

#### 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted	Restricted	Total
	fund	funds	funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	406,625	186,276	592,901
Other trading activities	825	-	825
Investment income	6,251	-	6,251
<b>Total</b>	<u>413,701</u>	<u>186,276</u>	<u>599,977</u>
<b>EXPENDITURE ON</b>			
Raising funds	18,968	-	18,968

**Make 2nds Count****Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024****11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
The Advancement of Health & Support	316,743	166,275	483,018
<b>Total</b>	335,711	166,275	501,986
<b>NET INCOME</b>	77,990	20,001	97,991
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	628,512	110,228	738,740
<b>TOTAL FUNDS CARRIED FORWARD</b>	706,502	130,229	836,731

**12. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 January 2024 and 31 December 2024	1,005
<b>DEPRECIATION</b>	
At 1 January 2024	402
Charge for year	201
At 31 December 2024	603
<b>NET BOOK VALUE</b>	
At 31 December 2024	402
At 31 December 2023	603

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24 £	31.12.23 £
Trade debtors	2,178	-
Other debtors	21,762	30,903
	23,940	30,903

**Make 2nds Count****Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024****14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24	31.12.23
	£	£
Trade creditors	3,294	85
	<u>          </u>	<u>          </u>

**15. ACCRUALS AND DEFERRED INCOME**

	31.12.24	31.12.23
	£	£
Accruals and deferred income	26,022	20,381
	<u>          </u>	<u>          </u>

**16. MOVEMENT IN FUNDS**

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	706,502	(38,559)	667,943
<b>Restricted funds</b>			
Petroleum Experts	3,700	-	3,700
Karen Henderson Legacy Fund	23,221	(2,326)	20,895
Patient Trials Advocate	7,491	(7,491)	-
National Lottery	5,050	14,221	19,271
Cunmont Trust	6,250	6,250	12,500
Herefordshire Community Foundation	2,083	(1,027)	1,056
Walk the Walk	79,434	(79,434)	-
Enkalon Foundation	500	(500)	-
The Bellahouston Bequest Fund	2,500	(2,493)	7
Trust Education	-	19,575	19,575
National Lottery Northern Ireland	-	4,713	4,713
Arnold Clark	-	500	500
The Leonard Laity Stoate Charitable Trust	-	1,250	1,250
Tesco Ground Work	-	1,826	1,826
Third Sector Dumfries	-	2,178	2,178
Mickie Fund	-	2,000	2,000
	<u>130,229</u>	<u>(40,758)</u>	<u>89,471</u>
<b>TOTAL FUNDS</b>	<u>836,731</u>	<u>(79,317)</u>	<u>757,414</u>

## Make 2nds Count

### Notes to the Financial Statements - continued for the Year Ended 31 December 2024

#### 16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	413,298	(451,857)	(38,559)
<b>Restricted funds</b>			
Karen Henderson Legacy Fund	8,665	(10,991)	(2,326)
Patient Trials Advocate	-	(7,491)	(7,491)
Pink Ribbon Foundation	6,000	(6,000)	-
Hugh Fraser Foundation	5,000	(5,000)	-
National Lottery	19,271	(5,050)	14,221
Cunmont Trust	6,250	-	6,250
Herefordshire Community Foundation	1,232	(2,259)	(1,027)
Walk the Walk	-	(79,434)	(79,434)
Enkalon Foundation	-	(500)	(500)
The Bellahouston Bequest Fund	-	(2,493)	(2,493)
SBC Summit	116,425	(116,425)	-
Trust Education	20,054	(479)	19,575
National Lottery Northern Ireland	18,157	(13,444)	4,713
AABIE	1,000	(1,000)	-
JM Menzies Trust	5,000	(5,000)	-
Arnold Clark	500	-	500
W Mann Foundation	2,000	(2,000)	-
National Lottery England	14,357	(14,357)	-
East Coast Community Fund	2,000	(2,000)	-
Caron Keating Foundation	3,000	(3,000)	-
The Leonard Laity Stoate Charitable Trust	1,250	-	1,250
Tesco Ground Work	1,826	-	1,826
Third Sector Dumfries	2,178	-	2,178
Mickie Fund	2,000	-	2,000
	<hr/>	<hr/>	<hr/>
	236,165	(276,923)	(40,758)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>649,463</u>	<u>(728,780)</u>	<u>(79,317)</u>

## Make 2nds Count

### Notes to the Financial Statements - continued for the Year Ended 31 December 2024

#### 16. MOVEMENT IN FUNDS - continued

##### Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	628,512	77,990	706,502
<b>Restricted funds</b>			
Petroleum Experts	3,700	-	3,700
Karen Henderson Legacy Fund	20,266	2,955	23,221
Patient Trials Advocate	61,962	(54,471)	7,491
People postcode lottery	24,300	(24,300)	-
National Lottery	-	5,050	5,050
Cunmont Trust	-	6,250	6,250
Herefordshire Community Foundation	-	2,083	2,083
Walk the Walk	-	79,434	79,434
Enkalon Foundation	-	500	500
The Bellahouston Bequest Fund	-	2,500	2,500
	<hr/>	<hr/>	<hr/>
	110,228	20,001	130,229
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<hr/> <b>738,740</b> <hr/>	<hr/> <b>97,991</b> <hr/>	<hr/> <b>836,731</b> <hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	413,701	(335,711)	77,990
<b>Restricted funds</b>			
Karen Henderson Legacy Fund	10,713	(7,758)	2,955
Patient Trials Advocate	-	(54,471)	(54,471)
Pink Ribbon Foundation	6,000	(6,000)	-
People postcode lottery	-	(24,300)	(24,300)
Capricorn Energy	20,000	(20,000)	-
The Edward Gostling Foundation	10,000	(10,000)	-
National Lottery	9,796	(4,746)	5,050
Cunmont Trust	6,250	-	6,250
DWF LLP	1,500	(1,500)	-
The Morrisons Foundation	7,500	(7,500)	-
The Edith Murphy Foundation	5,000	(5,000)	-
The Stafford Trust	5,000	(5,000)	-
Herefordshire Community Foundation	2,083	-	2,083
Walk the Walk	79,434	-	79,434
Enkalon Foundation	500	-	500
Breast Cancer Now	20,000	(20,000)	-
The Bellahouston Bequest Fund	2,500	-	2,500
	<hr/>	<hr/>	<hr/>
	186,276	(166,275)	20,001
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<hr/> <b>599,977</b> <hr/>	<hr/> <b>(501,986)</b> <hr/>	<hr/> <b>97,991</b> <hr/>

## **Make 2nds Count**

### **Notes to the Financial Statements - continued** **for the Year Ended 31 December 2024**

#### **16. MOVEMENT IN FUNDS - continued**

##### Karen Henderson Legacy Fund

Funds are received from this fund towards providing support to those affected by secondary breast cancer. Funds were used towards support services and retreats (including tea & chat groups).

##### Patient Trials advocate

Funds were received from a donor (who does not wish to be named) towards providing funding to the patient trial advocate service, Funds were used to support this service.

##### National Lottery (Scotland, England and Northern Ireland)

Funds were given to provide support services, Tea & Chat groups and retreats. Funds were used towards these purposes, which will continue in the following year.

##### Cunmont Trust

Funds were received towards supporting future research projects.

##### Walk the Walk

Funds were received to provide support to the patient trial advocate service. They were used to support this service.

##### Trust education

Funds were received from MSD and St. James Place Charitable Foundation to provide Trust Education and access to clinical trials. The funds will be used for these purposes in the following year.

##### Pink Ribbon Foundation

Funds were provided towards support groups. These were used to fund Tea & Chat groups.

##### SBC(Secondary Breast Cancer Patient Summit)

Funds were received from Gilead, AstraZeneca, Pfizer, Novartis and Menarini Stemline towards the patient-focused conference held in the UK. The funds were fully used to support this event

##### Funds £5,000 and less

In addition to the above smaller funds of £5,000 or less were received to fund support services(including tea and chat groups) and supporting the charity overall.

#### **17. CONTINGENT LIABILITIES**

Make 2nd's Count have committed the following-

HER2 CNS surveillance project spending £219,560 over 3 years, the project commenced in May 2025.

Insomnia intervention project spending £186,510 over 3 years, the project commenced in January 2025.

ATHENA project spending £33,964 over 18 months. Project starting this year.

**Make 2nds Count**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**Make 2nds Count****Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2024**

	31.12.24 £	31.12.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	593,004	539,255
Gift aid	20,026	23,413
Legacies	10,353	30,233
	<hr/>	<hr/>
	623,383	592,901
<b>Other trading activities</b>		
Fundraising events	9,079	825
<b>Investment income</b>		
Deposit account interest	17,001	6,251
	<hr/>	<hr/>
<b>Total incoming resources</b>	649,463	599,977
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising costs	29,986	18,968
<b>Charitable activities</b>		
Wages	324,450	180,178
Social security	28,045	11,858
Pensions	9,563	5,196
Office costs	18,895	20,253
Professional costs	34,957	34,049
IT costs	14,557	12,830
Travel	5,793	1,656
Staff training	905	2,579
Subscriptions	539	279
Good causes	162,320	173,582
Patient trials	90,213	29,601
Fixtures and fittings	201	201
Donations	-	633
	<hr/>	<hr/>
	690,438	472,895
<b>Support costs</b>		
<b>Management</b>		
Postage and stationery	2,328	2,372
Advertising & marketing	553	363
Sundries	979	2,698
	<hr/>	<hr/>
	3,860	5,433
<b>Finance</b>		
Finance charges	6	70

This page does not form part of the statutory financial statements

**Make 2nds Count**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2024**

	31.12.24 £	31.12.23 £
<b>Finance</b>		
<b>Governance costs</b>		
Auditors' remuneration	4,490	4,620
Total resources expended	728,780	501,986
<b>Net (expenditure)/income</b>	(79,317)	97,991