

# CANCER AID FOR NORTH/EAST (SRI LANKA)

England & Wales · Charity number 1044299

## Details

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**Other names** CANE

**Status** Registered

**Legal form** Charitable company

**Company number** [02871824](#)

**Registered** 1995-02-16

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** C206 Cunningham House  
19-21 Westfield Lane  
Harrow  
Middlesex  
HA3 9ED

**Phone** 07740248908

**Email** [info@caneuk.org](mailto:info@caneuk.org)

**Website** [www.caneuk.org](http://www.caneuk.org)

## Activities

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**Objects:** (1) TO PROMOTE THE RELIEF OF PERSONS SUFFERING FROM CANCER (2) FOR THE PUBLIC BENEFIT TO ADVANCE EDUCATION AND TO PROMOTE RESEARCH INTO WAYS TO PREVENT DETECT AND TREAT CANCER

**Activities:** The principal activity of the company continues to be that of promotion of relief for persons suffering from cancer in North and East of Sri Lanka.

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Overseas Aid/famine Relief, Accommodation/housing
- **Who:** Children/young People, Elderly/old People

## Geography

- **Area of benefit:** NOT DEFINED - IN PRACTICE NORTH EAST SRI LANKA
- Sri Lanka
- Throughout London

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£58,889	£26,841	-	-
2023-11-30	£45,332	£28,735	-	-
2022-11-30	£33,967	£45,848	-	-
2021-11-30	£29,877	£18,051	-	-
2020-11-30	£41,714	£52,557	-	-

## Trustees

Name	Role	Appointed
<b>Dr PARARASASEKARAN THAYALASEKARAN</b>	Chair	
Dr JAYENDRAN NAMASIVAYAM		
Dr KAMALADEVI ARUNASALAM		
Gandhimathy Sooriyakumar		2023-06-18
KANAGARASA DIVAHARAN		2024-09-27
MAHESWARAN SRI RAGAVAN		2012-08-29
MR Gridharan Wijayasingam		2013-10-27
MURUGESU THANGARAJAH		
RAMANI VAHEESAN		2018-06-03
SHANTHINI THAYALASEKARAN		2015-02-22
VELUPPILLAI SIVASUNDRAM		

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

England & Wales - Charity number 1044299

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# Accounts

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**REGISTERED COMPANY NUMBER: 02871824 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1044299**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2024  
FOR  
CANCER AID FOR NORTH/EAST (SRI LANKA)  
(A COMPANY LIMITED BY GUARANTEE)**

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2024**

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**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 30 NOVEMBER 2024**

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**TRUSTEES**

Dr J Namasivayam  
Dr K Arunasalam  
K Balendran (resigned 9/5/2025)  
V Sivasundram  
M Thangarajah  
Dr P Thayalasekaran  
M Sri Ragavan  
Dr G Wijayasingam  
Mrs S Thayalasekaran  
Mrs R Vaheesan  
G Sooriyakumar  
S Vasudevan (resigned 5/4/2025)  
K Divaharan (appointed 27/9/2024)

**COMPANY SECRETARY**

K Divaharan

**REGISTERED OFFICE**

C206 Cunningham House  
19-21 Westfield Lane  
Harrow  
Middlesex  
HA3 9ED

**REGISTERED COMPANY NUMBER** 02871824 (England and Wales)

**REGISTERED CHARITY NUMBER** 1044299

**INDEPENDENT EXAMINER**

Punitha Limited  
Chartered Certified Accountant  
146 Judge Heath Lane  
Hayes  
Middlesex  
UB3 2PF

## CANCER AID FOR NORTH/EAST (SRI LANKA)

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 November 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Charity's objective and its principal activity of the company in the year under review continue to be that of promotion of relief for persons suffering from cancer in north and east of Sri Lanka.

#### **STRATEGIC REPORT**

##### **Achievement and performance**

##### **Charitable activities**

The Trustees consider that the performance of the charity during the year has been satisfactory the annual fundraising event "Dinner Dance" has generated a net income of £6,266 (2023 £5,530) and "Koolum Koodalum" has generated a net income of £2,347.

The charity collected £48,094 during the year (2023 £39,354) and remitted to Jaffna Hospice £15,895 (2023 £22,904) and Batticola Nil (2023- £700)

##### **Membership and income**

The number of members in the current year was 126 and subscribed £16,722 (2023- 112 members and subscribed £14,853).

##### **Financial review**

##### **Financial position**

The charity had a surplus of £32,048 (2023- surplus £16,597 ).The details are given in the statement of financial activities pages 5 to 11.

##### **Investment Policy**

The trustees have agreed that at present, keeping any surplus funds in a deposit and current account is the safest option.

##### **Reserves policy**

It is the policy of the charity to maintain unrestricted funds at a level, which equates to twelve months unrestricted expenditure.

##### **Management**

The directors and trustees named on page 1 have served throughout the year. The Articles of Association of the company govern the appointment of the directors/trustees.

They have no beneficial interests in the company. The liability of each director is a maximum of £5.00. All the directors of the company are trustees of the charity.

##### **Trustee induction and training**

All trustees are familiar with the work of the charity. Considering the nature of the charity, it was considered not necessary to attend any training courses, but the website of the Charity commission was given to all trustees.

##### **Risk management**

The trustees review the financial systems on a regular basis and believe that maintaining reserves at current level will provide sufficient recourse in the event of adverse conditions.

## CANCER AID FOR NORTH/EAST (SRI LANKA)

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2024

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#### **STRATEGIC REPORT**

##### **Plans for future periods**

- a) Modernisation of hospice specifically to take care of palliative care patients.
- b) Biopsy screening and cervical smear test programme.
- c) Provide full bursary training for three to four selected applicants to follow nursing course at Institution of medical sciences (IMS).
- d) Extending the community palliative care services to include five more divisions in the Jaffna District to the existing project with the help of IMHO Canada (International Medical Health Organisation Canada)
- e) Conducting awareness and education programmes in the districts of northern province with the help from Jaffna foreign Medical Officers Alumni (JFMOA) Canada.
- f) Our long-term ambition has commenced with land generously leased by the Jaffna Cancer Society near Tellippalai Hospital; we are preparing to build a modern, purpose-built hospice. The hospice will address an urgent care need, provide dignified, holistic support for patients and families. This is an ambitious undertaking, and success will depend on strong partnerships with similar charities, help from diaspora, community backing and a sustainable financial model.

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

##### **Governing document**

The company was incorporated on the 15 November 1993 and governed by the Memorandum and Articles of Association.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 18 August 2025 and signed on the board's behalf by:

M Thangarajah - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CANCER AID FOR NORTH/EAST (SRI LANKA)**

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**Independent examiner's report to the trustees of Cancer Aid For North/east (Sri Lanka) ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rahini Kathirgamanathan FCCA

Punitha Limited  
Chartered Certified Accountant  
146 Judge Heath Lane  
Hayes  
Middlesex  
UB3 2PF

18 August 2025

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 NOVEMBER 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	35,004	-	35,004	29,064
<b>Charitable activities</b>					
Tax rebate on gift aid donations	5	7,698	-	7,698	4,763
Expenditure on charitable activities		13,040	-	13,040	-
Fundraising activity		50	-	50	10,290
Investment income	4	3,097	-	3,097	1,215
<b>Total</b>		<b>58,889</b>	<b>-</b>	<b>58,889</b>	<b>45,332</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	10,551	-	10,551	4,723
<b>Charitable activities</b>					
Expenditure on charitable activities	7	16,290	-	16,290	24,012
<b>Total</b>		<b>26,841</b>	<b>-</b>	<b>26,841</b>	<b>28,735</b>
<b>NET INCOME</b>		<b>32,048</b>	<b>-</b>	<b>32,048</b>	<b>16,597</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		101,168	-	101,168	84,571
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>133,216</b>	<b>-</b>	<b>133,216</b>	<b>101,168</b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**STATEMENT OF FINANCIAL POSITION  
30 NOVEMBER 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	12	20,139	-	20,139	12,301
Cash at bank and in hand		113,836	-	113,836	89,626
		<u>133,975</u>	-	<u>133,975</u>	101,927
<b>CREDITORS</b>					
Amounts falling due within one year	13	(759)	-	(759)	(759)
<b>NET CURRENT ASSETS</b>		<u>133,216</u>	-	<u>133,216</u>	101,168
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>133,216</u>	-	<u>133,216</u>	101,168
<b>NET ASSETS</b>		<u>133,216</u>	-	<u>133,216</u>	101,168
<b>FUNDS</b>					
Unrestricted funds:	14				
General				<u>133,216</u>	<u>101,168</u>
<b>TOTAL FUNDS</b>				<u>133,216</u>	<u>101,168</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 August 2025 and were signed on its behalf by:

M Thangarajah - Trustee

The notes form part of these financial statements

## CANCER AID FOR NORTH/EAST (SRI LANKA)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2024

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#### 1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is C206 Cunningham House, 19-21 Westfield Lane, Harrow, Middlesex, HA3 9ED.

#### 2. ACCOUNTING POLICIES

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

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Income**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income: Income from donations is recognised as and when it is received by the charity. Income from fund raising activities is accounted gross, based on activity date.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

. expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

. expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefits of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

. other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2024**

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

**Limited by guarantee**

The company is limited by guarantee. The liability of members, in case of winding up, is limited to a sum not exceeding £5 per each member.

**3. DONATIONS AND LEGACIES**

	<b>2024</b>	<b>2023</b>
	£	£
Donations	<b>18,282</b>	14,211
Subscriptions-Members	<b>16,722</b>	14,853
	<b>35,004</b>	29,064
	<b>35,004</b>	29,064

**4. INVESTMENT INCOME**

	<b>2024</b>	<b>2023</b>
	£	£
Interest received	<b>3,097</b>	1,215
	<b>3,097</b>	1,215
	<b>3,097</b>	1,215

**5. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Activity</b>	<b>2024</b>	<b>2023</b>
		£	£
Tax rebate on giftaid donation	Tax rebate on gift aid donations	<b>7,698</b>	4,763
Ticket and other sales	Expenditure on charitable activities	<b>13,040</b>	-
Ticket and other sales	Fundraising activity	<b>50</b>	10,253
Till collection	Fundraising activity	-	37
		<b>20,788</b>	15,053
		<b>20,788</b>	15,053

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2024**

**6. RAISING FUNDS**

**Other trading activities**

	<b>2024</b>	<b>2023</b>
	£	£
Music expenses	700	700
Catering expenses	7,540	2,233
Printing	161	40
Hall hire expenses	2,000	1,750
Cleaning	50	-
Prize winning expenses	100	-
	<u>10,551</u>	<u>4,723</u>

**7. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs (see note 8)</b>	<b>Support costs (see note 9)</b>	<b>Totals</b>
	£	£	£
Expenditure on charitable activities	<u>15,895</u>	<u>395</u>	<u>16,290</u>

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2024</b>	<b>2023</b>
	£	£
Cane Jaffna running cost	15,895	22,904
Batticaloa Sri Lanka Cancer So	-	700
	<u>15,895</u>	<u>23,604</u>

**9. SUPPORT COSTS**

	<b>Governanc costs</b>
	£
Expenditure on charitable activities	<u>395</u>

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2024**

**9. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

	<b>2024</b>	<b>2023</b>
	<b>Expenditure on charitable activities £</b>	<b>Total activities £</b>
Independent examiner's fees	150	150
Companies House filing fee	-	13
Accountancy fees	210	210
Subscriptions- Data protection	35	35
	<b>395</b>	<b>408</b>
	<b>395</b>	<b>408</b>

**10. INDEPENDENT EXAMINATION FEE**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Independent examiner's fee	150	150
	<b>150</b>	<b>150</b>
	<b>150</b>	<b>150</b>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 November 2024 nor for the year ended 30 November 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 November 2024 nor for the year ended 30 November 2023.

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	140	-
Other debtors	19,999	12,301
	<b>20,139</b>	<b>12,301</b>
	<b>20,139</b>	<b>12,301</b>

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2024**

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accrued expenses	<u>759</u>	<u>759</u>

**14. MOVEMENT IN FUNDS**

	<b>At 1.12.23</b>	<b>Net movement in funds</b>	<b>At 30.11.24</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General	101,168	32,048	133,216
<b>TOTAL FUNDS</b>	<u>101,168</u>	<u>32,048</u>	<u>133,216</u>

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

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General	58,889	(26,841)	32,048
<b>TOTAL FUNDS</b>	<u>58,889</u>	<u>(26,841)</u>	<u>32,048</u>

**Comparatives for movement in funds**

	<b>At 1.12.22</b>	<b>Net movement in funds</b>	<b>At 30.11.23</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General	84,571	16,597	101,168
<b>TOTAL FUNDS</b>	<u>84,571</u>	<u>16,597</u>	<u>101,168</u>

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

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General	45,332	(28,735)	16,597
<b>TOTAL FUNDS</b>	<u>45,332</u>	<u>(28,735)</u>	<u>16,597</u>

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2024**

**14. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	<b>At 1.12.22 £</b>	<b>Net movement in funds £</b>	<b>At 30.11.24 £</b>
<b>Unrestricted funds</b>			
General	84,571	48,645	133,216
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>84,571</u>	<u>48,645</u>	<u>133,216</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General	104,221	(55,576)	48,645
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>104,221</u>	<u>(55,576)</u>	<u>48,645</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 November 2024 and 30 November 2023

**CANCER AID FOR NORTH/EAST (SRI LANKA)**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 NOVEMBER 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	18,282	14,211
Subscriptions-Members	16,722	14,853
	<u>35,004</u>	<u>29,064</u>
<b>Investment income</b>		
Interest received	3,097	1,215
<b>Charitable activities</b>		
Tax rebate on giftaid donation	7,698	4,763
Ticket and other sales	13,090	10,253
Till collection	-	37
	<u>20,788</u>	<u>15,053</u>
<b>Total incoming resources</b>	<b>58,889</b>	<b>45,332</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Music expenses	700	700
Catering expenses	7,540	2,233
Printing	161	40
Hall hire expenses	2,000	1,750
Cleaning	50	-
Prize winning expenses	100	-
	<u>10,551</u>	<u>4,723</u>
<b>Charitable activities</b>		
Cane Jaffna running cost	15,895	22,904
Batticaloa Sri Lanka Cancer So	-	700
	<u>15,895</u>	<u>23,604</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examiner's fees	150	150
Companies House filing fee	-	13
Accountancy fees	210	210
Subscriptions- Data protection	35	35
	<u>395</u>	<u>408</u>

This page does not form part of the statutory financial statements

**CANCER AID FOR NORTH/EAST (SRI LANKA)**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 NOVEMBER 2024**

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	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Total resources expended	<u><b>26,841</b></u>	<u>28,735</u>
<b>Net income</b>	<u><b>32,048</b></u>	<u>16,597</u>

This page does not form part of the statutory financial statements

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

England & Wales - Charity number 1044299

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2023  
FOR  
CANCER AID FOR NORTH/EAST (SRI LANKA)  
(A COMPANY LIMITED BY GUARANTEE)**

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2023**

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**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 30 NOVEMBER 2023**

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**TRUSTEES**

Dr J Namasivayam  
Dr K Arunasalam  
K Balendran  
V Sivasundram  
M Thangarajah  
Dr P Thayalasekaran  
M Sri Ragavan  
Dr G Wijayasingam  
Mrs S Thayalasekaran  
Mrs R Vaheesan  
K Narendran (resigned 22/11/2023)  
G Sooriyakumar (appointed 18/6/2023)  
S Vasudevan (appointed 18/6/2023)

**COMPANY SECRETARY**

G Wijayasingam

**REGISTERED OFFICE**

C206 Cunningham House  
19-21 Westfield Lane  
Harrow  
Middlesex  
HA3 9ED

**REGISTERED COMPANY NUMBER** 02871824 (England and Wales)

**REGISTERED CHARITY NUMBER** 1044299

**INDEPENDENT EXAMINER**

Punitha Limited  
Chartered Certified Accountant  
146 Judge Heath Lane  
Hayes  
Middlesex  
UB3 2PF

## CANCER AID FOR NORTH/EAST (SRI LANKA)

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 November 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Charity's objective and its principal activity of the company in the year under review continue to be that of promotion of relief for persons suffering from cancer in north and east of Sri Lanka.

#### **STRATEGIC REPORT**

##### **Achievement and performance**

##### **Charitable activities**

The Trustees consider that the performance of the charity during the year has been satisfactory the annual fundraising event "Dinner Dance" has generated a net income of £5,530 (2022 £6,691)

The charity collected £39,354 during the year (2022 £30,170) and remitted to Jaffna Hospice £22,904 (2022 £42,956) and Batticola £700 (2022- Nil)

##### **Membership and income**

The number of members in the current year was 112 and subscribed £14,853 (2022- 88 members and subscribed £9,542).

##### **Financial review**

##### **Financial position**

The charity had a surplus of £16,597 (2022- deficit £11,881 ).The details are given in the statement of financial activities pages 5 to 11.

##### **Investment Policy**

The trustees have agreed that at present, keeping any surplus funds in a deposit and current account is the safest option.

##### **Reserves policy**

It is the policy of the charity to maintain unrestricted funds a at level, which equates to twelve months unrestricted expenditure.

##### **Management**

The directors and trustees named on page 1 have served throughout the year. The Articles of Association of the company govern the appointment of the directors/trustees.

They have no beneficial interests in the company. The liability of each director is a maximum of £5.00. All the directors of the company are trustees of the charity.

##### **Trustee induction and training**

All trustees are familiar with the work of the charity. Considering the nature of the charity, it was considered not necessary to attend any training courses, but the website of the Charity commission was given to all trustees.

##### **Risk management**

The trustees review the financial systems on a regular basis and believe that maintaining reserves at current level will provide sufficient recourses in the event of adverse conditions.

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 NOVEMBER 2023**

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**STRATEGIC REPORT**

**Plans for future periods**

- a) Modernisation of hospice specifically to take care of palliative care patients.
- b) Biopsy screening and cervical smear test programme.
- c) Provide full bursary training for three to four selected applicants to follow nursing course at Institution of medical sciences (IMS).
- d) Extending the community palliative care services to include five more divisions in the Jaffna District to the existing project with the help of IMHO Canada (International Medical Health Organisation Canada)
- e) Conducting awareness and education programmes in the districts of northern province with the help from Jaffna foreign Medical Officers Alumni (JFMOA) Canada.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The company was incorporated on the 15 November 1993 and governed by the Memorandum and Articles of Association.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 25 July 2024 and signed on the board's behalf by:

M Thangarajah - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CANCER AID FOR NORTH/EAST (SRI LANKA)**

---

**Independent examiner's report to the trustees of Cancer Aid For North/east (Sri Lanka) ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rahini Kathirgamanathan FCCA

Punitha Limited  
Chartered Certified Accountant  
146 Judge Heath Lane  
Hayes  
Middlesex  
UB3 2PF

25 July 2024

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 NOVEMBER 2023**

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	29,064	-	29,064	25,635
<b>Charitable activities</b>					
Tax rebate on gift aid donations	5	4,763	-	4,763	3,797
Fundraising activity		10,290	-	10,290	4,535
Investment income	4	1,215	-	1,215	-
<b>Total</b>		<b>45,332</b>	<b>-</b>	<b>45,332</b>	<b>33,967</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	4,723	-	4,723	2,484
<b>Charitable activities</b>					
Expenditure on charitable activities	7	24,012	-	24,012	43,364
<b>Total</b>		<b>28,735</b>	<b>-</b>	<b>28,735</b>	<b>45,848</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>16,597</b>	<b>-</b>	<b>16,597</b>	<b>(11,881)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		84,571	-	84,571	96,452
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>101,168</b>	<b>-</b>	<b>101,168</b>	<b>84,571</b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**STATEMENT OF FINANCIAL POSITION  
30 NOVEMBER 2023**

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	12	12,301	-	12,301	8,038
Cash at bank and in hand		89,626	-	89,626	99,421
		<u>101,927</u>	-	<u>101,927</u>	107,459
<b>CREDITORS</b>					
Amounts falling due within one year	13	(759)	-	(759)	(22,888)
		<u>101,168</u>	-	<u>101,168</u>	84,571
<b>NET CURRENT ASSETS</b>					
		<u>101,168</u>	-	<u>101,168</u>	84,571
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>101,168</u>	-	<u>101,168</u>	84,571
<b>NET ASSETS</b>					
		<u>101,168</u>	-	<u>101,168</u>	84,571
<b>FUNDS</b>					
	14				
Unrestricted funds:					
General				<u>101,168</u>	84,571
<b>TOTAL FUNDS</b>					
				<u>101,168</u>	84,571

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 July 2024 and were signed on its behalf by:

M Thangarajah - Trustee

The notes form part of these financial statements

**1. GENERAL INFORMATION**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is C206 Cunningham House, 19-21 Westfield Lane, Harrow, Middlesex, HA3 9ED.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Income**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income: Income from donations is recognised as and when it is received by the charity. Income from fund raising activities is accounted gross, based on activity date.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

. expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

. expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefits of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

. other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2023**

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

**Limited by guarantee**

The company is limited by guarantee. The liability of members, in case of winding up, is limited to a sum not exceeding £5 per each member.

**3. DONATIONS AND LEGACIES**

	<b>2023</b>	<b>2022</b>
	£	£
Donations	<b>14,211</b>	16,093
Subscriptions-Members	<b>14,853</b>	9,542
	<u><b>29,064</b></u>	<u>25,635</u>

**4. INVESTMENT INCOME**

	<b>2023</b>	<b>2022</b>
	£	£
Interest received	<b>1,215</b>	-
	<u><b>1,215</b></u>	<u>-</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Activity</b>	<b>2023</b>	<b>2022</b>
		£	£
Tax rebate on giftaid donation	Tax rebate on gift aid donations	<b>4,763</b>	3,797
Ticket and other sales	Fundraising activity	<b>10,253</b>	4,460
Till collection	Fundraising activity	<b>37</b>	75
		<u><b>15,053</b></u>	<u>8,332</u>

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2023**

**6. RAISING FUNDS**

**Other trading activities**

	<b>2023</b>	<b>2022</b>
	£	£
Music expenses	700	350
Catering expenses	2,233	1,959
Printing	40	50
Tent expenses	-	125
Hall hire expenses	1,750	-
	<u>4,723</u>	<u>2,484</u>

**7. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs (see note 8)</b>	<b>Support costs (see note 9)</b>	<b>Totals</b>
	£	£	£
Expenditure on charitable activities	<u>23,604</u>	<u>408</u>	<u>24,012</u>

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	£	£
Cane Jaffna running cost	22,904	42,956
Batticaloa Sri Lanka Cancer So	700	-
	<u>23,604</u>	<u>42,956</u>

**9. SUPPORT COSTS**

	<b>Governance costs</b>
	£
Expenditure on charitable activities	<u>408</u>

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2023**

**9. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

	<b>2023</b>	<b>2022</b>
	<b>Expenditure on charitable activities £</b>	<b>Total activities £</b>
Independent examiner's fees	150	150
Companies House filing fee	13	13
Accountancy fees	210	210
Subscriptions- Data protection	35	35
	<u>408</u>	<u>408</u>

**10. INDEPENDENT EXAMINATION FEE**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Independent examiner's fee	150	150
	<u>150</u>	<u>150</u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 November 2023 nor for the year ended 30 November 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 November 2023 nor for the year ended 30 November 2022.

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other debtors	12,301	8,038
	<u>12,301</u>	<u>8,038</u>

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2023**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	-	22,142
Accrued expenses	<b>759</b>	746
	<u><b>759</b></u>	<u>22,888</u>

**14. MOVEMENT IN FUNDS**

	<b>At</b>	<b>Net</b>	<b>At</b>
	<b>1.12.22</b>	<b>movement</b>	<b>30.11.23</b>
	<b>£</b>	<b>in funds</b>	<b>£</b>
		<b>£</b>	
<b>Unrestricted funds</b>			
General	84,571	16,597	101,168
	<u>84,571</u>	<u>16,597</u>	<u>101,168</u>
<b>TOTAL FUNDS</b>	<u><b>84,571</b></u>	<u><b>16,597</b></u>	<u><b>101,168</b></u>

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

	<b>Incoming</b>	<b>Resources</b>	<b>Movement</b>
	<b>resources</b>	<b>expended</b>	<b>in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General	45,332	(28,735)	16,597
	<u>45,332</u>	<u>(28,735)</u>	<u>16,597</u>
<b>TOTAL FUNDS</b>	<u><b>45,332</b></u>	<u><b>(28,735)</b></u>	<u><b>16,597</b></u>

**Comparatives for movement in funds**

	<b>At</b>	<b>Net</b>	<b>At</b>
	<b>1.12.21</b>	<b>movement</b>	<b>30.11.22</b>
	<b>£</b>	<b>in funds</b>	<b>£</b>
		<b>£</b>	
<b>Unrestricted funds</b>			
General	96,452	(11,881)	84,571
	<u>96,452</u>	<u>(11,881)</u>	<u>84,571</u>
<b>TOTAL FUNDS</b>	<u><b>96,452</b></u>	<u><b>(11,881)</b></u>	<u><b>84,571</b></u>

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2023**

**14. MOVEMENT IN FUNDS - continued**

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General	33,967	(45,848)	(11,881)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>33,967</u>	<u>(45,848)</u>	<u>(11,881)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	<b>At 1.12.21 £</b>	<b>Net movement in funds £</b>	<b>At 30.11.23 £</b>
<b>Unrestricted funds</b>			
General	96,452	4,716	101,168
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>96,452</u>	<u>4,716</u>	<u>101,168</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General	79,299	(74,583)	4,716
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>79,299</u>	<u>(74,583)</u>	<u>4,716</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 November 2023 and 30 November 2022

**CANCER AID FOR NORTH/EAST (SRI LANKA)**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 NOVEMBER 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	14,211	16,093
Subscriptions-Members	14,853	9,542
	<u>29,064</u>	<u>25,635</u>
<b>Investment income</b>		
Interest received	1,215	-
<b>Charitable activities</b>		
Tax rebate on giftaid donation	4,763	3,797
Ticket and other sales	10,253	4,460
Till collection	37	75
	<u>15,053</u>	<u>8,332</u>
<b>Total incoming resources</b>	<b>45,332</b>	<b>33,967</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Music expenses	700	350
Catering expenses	2,233	1,959
Printing	40	50
Tent expenses	-	125
Hall hire expenses	1,750	-
	<u>4,723</u>	<u>2,484</u>
<b>Charitable activities</b>		
Cane Jaffna running cost	22,904	42,956
Batticaloa Sri Lanka Cancer So	700	-
	<u>23,604</u>	<u>42,956</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examiner's fees	150	150
Companies House filing fee	13	13
Accountancy fees	210	210
Subscriptions- Data protection	35	35
	<u>408</u>	<u>408</u>
Total resources expended	<u>28,735</u>	<u>45,848</u>
<b>Net income/(expenditure)</b>	<b><u>16,597</u></b>	<b><u>(11,881)</u></b>

This page does not form part of the statutory financial statements

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

England & Wales - Charity number 1044299

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# Accounts

---

**REGISTERED COMPANY NUMBER: 02871824 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1044299**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2022  
FOR  
CANCER AID FOR NORTH/EAST (SRI LANKA)  
(A COMPANY LIMITED BY GUARANTEE)**

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2022**

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**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 30 NOVEMBER 2022**

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**TRUSTEES**

Dr J Namasivayam  
Dr K Arunasalam  
K Balendran  
V Sivasundram  
M Thangarajah  
Dr P Thayalasekaran  
M Sri Ragavan  
Dr G Wijayasingam  
Mrs S Thayalasekaran  
Miss D Baleswaran (resigned 31/12/2021)  
Miss R Baleswaran (resigned 31/12/2021)  
Miss J Rajan (resigned 31/12/2021)  
Mrs R Vaheesan  
K Narendran (appointed 18/5/2022)

**COMPANY SECRETARY**

G Wijayasingam

**REGISTERED OFFICE**

C206 Cunningham House  
19-21 Westfield Lane  
Harrow  
Middlesex  
HA3 9ED

**REGISTERED COMPANY NUMBER** 02871824 (England and Wales)

**REGISTERED CHARITY NUMBER** 1044299

**INDEPENDENT EXAMINER**

Punitha Limited  
Chartered Certified Accountant  
146 Judge Heath Lane  
Hayes  
Middlesex  
UB3 2PF

## **CANCER AID FOR NORTH/EAST (SRI LANKA)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 November 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Charity's objective and its principal activity of the company in the year under review continue to be that of promotion of relief for persons suffering from cancer in north and east of Sri Lanka.

#### **STRATEGIC REPORT**

##### **Achievement and performance**

##### **Charitable activities**

The Trustees consider that the performance of the charity during the year has been satisfactory the annual fundraising event "Lunch" has generated a net income of £6,691.

The charity collected £30,170 during the year (2021 £26,083) and remitted to Jaffna Hospice £42,956 (2021 £12,723).

##### **Membership and income**

The number of members in the current year was 88 and subscribed £9,542 (2021- 86 members and subscribed £8,991).

##### **Financial review**

##### **Financial position**

The charity had a deficit of £11,881 (2021- surplus £11,826 ).The details are given in the statement of financial activities pages 5 to 11.

##### **Investment Policy**

The trustees have agreed that at present, keeping any surplus funds in a deposit and current account is the safest option.

##### **Reserves policy**

It is the policy of the charity to maintain unrestricted funds a at level, which equates to twelve months unrestricted expenditure.

##### **Management**

The directors and trustees named on page 1 have served throughout the year. The Articles of Association of the company govern the appointment of the directors/trustees.

They have no beneficial interests in the company. The liability of each director is a maximum of £5.00. All the directors of the company are trustees of the charity.

##### **Trustee induction and training**

All trustees are familiar with the work of the charity. Considering the nature of the charity, it was considered not necessary to attend any training courses, but the website of the Charity commission was given to all trustees.

##### **Risk management**

The trustees review the financial systems on a regular basis and believe that maintaining reserves at current level will provide sufficient recourses in the event of adverse conditions.

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 NOVEMBER 2022**

---

**STRATEGIC REPORT**

**Plans for future periods**

- a) Modernisation of hospice specifically to take care of palliative care patients.
- b) Biopsy screening and cervical smear test programme.
- c) Provide full bursary training for three to four selected applicants to follow nursing course at Institution of medical sciences (IMS).
- d) Extending the community palliative care services to include five more divisions in the Jaffna District to the existing project with the help of IMHO Canada (International Medical Health Organisation Canada)
- e) Conducting awareness and education programmes in the districts of northern province with the help from Jaffna foreign Medical Officers Alumni (JFMOA) Canada.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The company was incorporated on the 15 November 1993 and governed by the Memorandum and Articles of Association.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 16 August 2023 and signed on the board's behalf by:

M Thangarajah - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CANCER AID FOR NORTH/EAST (SRI LANKA)**

---

**Independent examiner's report to the trustees of Cancer Aid For North/east (Sri Lanka) ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rahini Kathirgamanathan ACCA

Punitha Limited  
Chartered Certified Accountant  
146 Judge Heath Lane  
Hayes  
Middlesex  
UB3 2PF

16 August 2023

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 NOVEMBER 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	25,635	-	25,635	26,042
<b>Charitable activities</b>					
Tax rebate on gift aid donations	5	3,797	-	3,797	3,741
Fundraising activity		4,535	-	4,535	41
Investment income	4	-	-	-	53
<b>Total</b>		<u>33,967</u>	-	<u>33,967</u>	<u>29,877</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	2,484	-	2,484	-
<b>Charitable activities</b>					
Expenditure on charitable activities	7	43,364	-	43,364	18,051
<b>Total</b>		<u>45,848</u>	-	<u>45,848</u>	<u>18,051</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(11,881)</b>	-	<b>(11,881)</b>	11,826
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		96,452	-	96,452	84,626
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>84,571</u></u>	-	<u><u>84,571</u></u>	<u><u>96,452</u></u>
<b>CONTINUING OPERATIONS</b>					
All income and expenditure has arisen from continuing activities.					

The notes form part of these financial statements

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**STATEMENT OF FINANCIAL POSITION  
30 NOVEMBER 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	12	8,038	-	8,038	4,414
Cash at bank and in hand		99,421	-	99,421	92,411
		<u>107,459</u>	<u>-</u>	<u>107,459</u>	<u>96,825</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(22,888)	-	(22,888)	(373)
		<u>84,571</u>	<u>-</u>	<u>84,571</u>	<u>96,452</u>
<b>NET CURRENT ASSETS</b>					
		<u>84,571</u>	<u>-</u>	<u>84,571</u>	<u>96,452</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>84,571</u>	<u>-</u>	<u>84,571</u>	<u>96,452</u>
<b>NET ASSETS</b>					
		<u>84,571</u>	<u>-</u>	<u>84,571</u>	<u>96,452</u>
<b>FUNDS</b>					
Unrestricted funds:	14				
General				<u>84,571</u>	<u>96,452</u>
<b>TOTAL FUNDS</b>					
				<u>84,571</u>	<u>96,452</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16 August 2023 and were signed on its behalf by:

M Thangarajah - Trustee

The notes form part of these financial statements

## CANCER AID FOR NORTH/EAST (SRI LANKA)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2022

---

#### 1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is C206 Cunningham House, 19-21 Westfield Lane, Harrow, Middlesex, HA3 9ED.

#### 2. ACCOUNTING POLICIES

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

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Income**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income: Income from donations is recognised as and when it is received by the charity. Income from fund raising activities is accounted gross, based on activity date.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

. expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

. expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefits of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

. other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2022**

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

**Limited by guarantee**

The company is limited by guarantee. The liability of members, in case of winding up, is limited to a sum not exceeding £5 per each member.

**3. DONATIONS AND LEGACIES**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Donations-General	<b>10,127</b>	11,050
Donations-Regular	<b>5,966</b>	6,001
Subscriptions-Members	<b>9,542</b>	8,991
	<b>25,635</b>	26,042
	<b>25,635</b>	26,042

**4. INVESTMENT INCOME**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Interest received	-	53
	-	53
	-	53

**5. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Activity</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Tax rebate on giftaid donation	Tax rebate on gift aid donations	<b>3,797</b>	3,741
Ticket and other sales	Fundraising activity	<b>4,460</b>	-
Till collection	Fundraising activity	<b>75</b>	41
		<b>8,332</b>	3,782
		<b>8,332</b>	3,782

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2022**

**6. RAISING FUNDS**

**Other trading activities**

	<b>2022</b>	<b>2021</b>
	£	£
Music expenses	350	-
Catering expenses	1,959	-
Printing	50	-
Tent expenses	125	-
	<u>2,484</u>	<u>-</u>

**7. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs (see note 8)</b>	<b>Support costs (see note 9)</b>	<b>Totals</b>
	£	£	£
Expenditure on charitable activities	<u>42,956</u>	<u>408</u>	<u>43,364</u>

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2022</b>	<b>2021</b>
	£	£
Cane Jaffna running cost	42,956	12,723
Batticaloa Sri Lanka Cancer So	-	700
Personal protective equipment	-	2,815
Donation- Run to beat cancer	-	1,405
	<u>42,956</u>	<u>17,643</u>

**9. SUPPORT COSTS**

	<b>Governanc costs</b>
	£
Expenditure on charitable activities	<u>408</u>

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2022**

**9. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

	<b>2022</b>	<b>2021</b>
	<b>Expenditure on charitable activities £</b>	<b>Total activities £</b>
Independent examiner's fees	150	150
Companies House filing fee	13	13
Accountancy fees	210	210
Subscriptions- Data protection	35	35
	<u>408</u>	<u>408</u>

**10. INDEPENDENT EXAMINATION FEE**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Independent examiner's fee	150	150
	<u>150</u>	<u>150</u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 November 2022 nor for the year ended 30 November 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 November 2022 nor for the year ended 30 November 2021.

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other debtors	8,038	4,414
	<u>8,038</u>	<u>4,414</u>

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2022**

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

	2022 £	2021 £
Other creditors	22,142	-
Accrued expenses	746	373
	<u>22,888</u>	<u>373</u>

**14. MOVEMENT IN FUNDS**

	At 1.12.21 £	Net movement in funds £	At 30.11.22 £
<b>Unrestricted funds</b>			
General	96,452	(11,881)	84,571
	<u>96,452</u>	<u>(11,881)</u>	<u>84,571</u>
<b>TOTAL FUNDS</b>	<u>96,452</u>	<u>(11,881)</u>	<u>84,571</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General	33,967	(45,848)	(11,881)
	<u>33,967</u>	<u>(45,848)</u>	<u>(11,881)</u>
<b>TOTAL FUNDS</b>	<u>33,967</u>	<u>(45,848)</u>	<u>(11,881)</u>

**Comparatives for movement in funds**

	At 1.12.20 £	Net movement in funds £	At 30.11.21 £
<b>Unrestricted funds</b>			
General	83,221	13,231	96,452
<b>Restricted funds</b>			
Awareness and medical screening programme/Run to beat cancer	1,405	(1,405)	-
	<u>84,626</u>	<u>11,826</u>	<u>96,452</u>
<b>TOTAL FUNDS</b>	<u>84,626</u>	<u>11,826</u>	<u>96,452</u>

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2022**

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General	29,877	(16,646)	13,231
<b>Restricted funds</b>			
Awareness and medical screening programme/Run to beat cancer	-	(1,405)	(1,405)
<b>TOTAL FUNDS</b>	29,877	(18,051)	11,826

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.20 £	Net movement in funds £	At 30.11.22 £
<b>Unrestricted funds</b>			
General	83,221	1,350	84,571
<b>Restricted funds</b>			
Awareness and medical screening programme/Run to beat cancer	1,405	(1,405)	-
<b>TOTAL FUNDS</b>	84,626	(55)	84,571

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General	63,844	(62,494)	1,350
<b>Restricted funds</b>			
Awareness and medical screening programme/Run to beat cancer	-	(1,405)	(1,405)
<b>TOTAL FUNDS</b>	63,844	(63,899)	(55)

**CANCER AID FOR NORTH/EAST (SRI LANKA)**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 NOVEMBER 2022**

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**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 November 2022 and 30 November 2021

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

England & Wales - Charity number 1044299

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# Accounts

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**REGISTERED COMPANY NUMBER: 02871824 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1044299**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2021  
FOR  
CANCER AID FOR NORTH/EAST (SRI LANKA)  
(A COMPANY LIMITED BY GUARANTEE)**

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2021**

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<b>Statement of Financial Position</b>	6 to 7
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**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 30 NOVEMBER 2021**

---

<b>TRUSTEES</b>	Dr J Namasivayam Dr K Arunasalam K Balendran V Sivasundram M Thangarajah K Tharmakulasingam (resigned 11/4/2021) Dr P Thayalasekaran M Sri Ragavan Dr G Wijayasingam Mrs S Thayalasekaran Miss D Baleswaran (resigned 31/12/2021) Miss R Baleswaran (resigned 31/12/2021) Miss J Rajan (resigned 31/12/2021) Mrs R Vaheesan
<b>COMPANY SECRETARY</b>	G Wijayasingam
<b>REGISTERED OFFICE</b>	C206 Cunningham House 19-21 Westfield Lane Harrow Middlesex HA3 9ED
<b>REGISTERED COMPANY NUMBER</b>	02871824 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1044299
<b>INDEPENDENT EXAMINER</b>	Punitha Limited Chartered Certified Accountant 146 Judge Heath Lane Hayes Middlesex UB3 2PF

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 NOVEMBER 2021**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 November 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity's objective and its principal activity of the company in the year under review continue to be that of promotion of relief for persons suffering from cancer in north and east of Sri Lanka.

**STRATEGIC REPORT**

**Achievement and performance**

**Charitable activities**

The Trustees consider that the performance of the charity during the year has been satisfactory although the annual fundraising event "Dinner Dance" has not taken place due to covid-19 pandemic but members donated generously to keep the charity's objectives.

The charity collected £26,083 during the year (2020 £35,696) and remitted to Jaffna Hospice £12,723 (2020 £46,546). It also donated £700 (2020 £1400) to Sri Lanka Cancer Society-Batticaloa towards its running cost.

**Membership and income**

The number of members in the current year was 86 and subscribed £8,991 (2020- 101 members and subscribed £11,337).

**Financial review**

**Financial position**

The charity had a net income of £11,826 (2020 £10,843 deficit).The details are given in the statement of financial activities pages 5 to 11.

**Investment Policy**

The trustees have agreed that at present, keeping any surplus funds in a deposit and current account is the safest option.

**Reserves policy**

It is the policy of the charity to maintain unrestricted funds at a level, which equates to twelve months unrestricted expenditure.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 NOVEMBER 2021**

---

**STRATEGIC REPORT**

**Management**

The directors and trustees named on page 1 have served throughout the year. The Articles of Association of the company govern the appointment of the directors/trustees.

They have no beneficial interests in the company. The liability of each director is a maximum of £5.00. All the directors of the company are trustees of the charity.

**Trustee induction and training**

All trustees are familiar with the work of the charity. Considering the nature of the charity, it was considered not necessary to attend any training courses, but the website of the Charity commission was given to all trustees.

**Risk management**

The trustees review the financial systems on a regular basis and believe that maintaining reserves at current level will provide sufficient recourses in the event of adverse conditions.

**Plans for future periods**

- a) Modernisation of hospice specifically to take care of palliative care patients.
- b) Biopsy screening and cervical smear test programme.
- c) Provide full bursary training for three to four selected applicants to follow nursing course at Institution of medical sciences (IMS).
- d) Extending the community palliative care services to include five more divisions in the Jaffna District to the existing project with the help of IMHO Canada (International Medical Health Organisation Canada)

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The company was incorporated on the 15 November 1993 and governed by the Memorandum and Articles of Association.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 23 August 2022 and signed on the board's behalf by:

M Thangarajah - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CANCER AID FOR NORTH/EAST (SRI LANKA)**

---

**Independent examiner's report to the trustees of Cancer Aid For North/east (Sri Lanka) ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rahini Kathirgamanathan ACCA  
Independent Examiner  
Punitha Limited  
Chartered Certified Accountant  
146 Judge Heath Lane  
Hayes  
Middlesex  
UB3 2PF

23 August 2022

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 NOVEMBER 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	26,042	-	26,042	34,962
<b>Charitable activities</b>					
Tax rebate on gift aid donations	6	3,741	-	3,741	5,852
Other trading activities	4	41	-	41	734
Investment income	5	53	-	53	166
<b>Total</b>		<u>29,877</u>	-	<u>29,877</u>	41,714
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Expenditure on charitable activities	7	16,646	1,405	18,051	52,307
Other		-	-	-	250
<b>Total</b>		<u>16,646</u>	<u>1,405</u>	<u>18,051</u>	52,557
<b>NET INCOME/(EXPENDITURE)</b>		<u>13,231</u>	<u>(1,405)</u>	<u>11,826</u>	(10,843)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		83,221	1,405	84,626	95,469
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>96,452</u></u>	-	<u><u>96,452</u></u>	<u><u>84,626</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION  
30 NOVEMBER 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	12	4,414	-	4,414	11,148
Cash at bank and in hand		92,411	-	92,411	73,851
		<b>96,825</b>	-	<b>96,825</b>	84,999
<b>CREDITORS</b>					
Amounts falling due within one year	13	(373)	-	(373)	(373)
<b>NET CURRENT ASSETS</b>		<b>96,452</b>	-	<b>96,452</b>	84,626
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>96,452</b>	-	<b>96,452</b>	84,626
<b>NET ASSETS</b>		<b>96,452</b>	-	<b>96,452</b>	84,626
<b>FUNDS</b>					
	14				
Unrestricted funds:					
General				96,452	83,221
Restricted funds:					
Awareness and medical screening programme/Run to beat cancer				-	1,405
<b>TOTAL FUNDS</b>				<b>96,452</b>	84,626

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**STATEMENT OF FINANCIAL POSITION - continued  
30 NOVEMBER 2021**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 August 2022 and were signed on its behalf by:

M Thangarajah - Trustee

The notes form part of these financial statements

## CANCER AID FOR NORTH/EAST (SRI LANKA)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2021

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#### 1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is C206 Cunningham House, 19-21 Westfield Lane, Harrow, Middlesex, HA3 9ED.

#### 2. ACCOUNTING POLICIES

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

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Income**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income: Income from donations is recognised as and when it is received by the charity. Income from fund raising activities is accounted gross, based on activity date.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes ant VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

. expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

. expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefits of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

. other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2021**

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

**Limited by guarantee**

The company is limited by guarantee. The liability of members, in case of winding up, is limited to a sum not exceeding £5 per each member.

**3. DONATIONS AND LEGACIES**

	<b>2021</b>	<b>2020</b>
	£	£
Donations-General	<b>11,050</b>	17,124
Donations-Regular	<b>6,001</b>	6,501
Subscriptions-Members	<b>8,991</b>	11,337
	<b>26,042</b>	34,962
	<b>26,042</b>	34,962

**4. OTHER TRADING ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	£	£
Till collection	<b>41</b>	734
	<b>41</b>	734
	<b>41</b>	734

**5. INVESTMENT INCOME**

	<b>2021</b>	<b>2020</b>
	£	£
Interest received	<b>53</b>	166
	<b>53</b>	166
	<b>53</b>	166

**6. INCOME FROM CHARITABLE ACTIVITIES**

		<b>2021</b>	<b>2020</b>
	<b>Activity</b>	£	£
Charitable activities	Tax rebate on gift aid donations	<b>3,741</b>	5,852
		<b>3,741</b>	5,852
		<b>3,741</b>	5,852

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2021**

**7. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs (see note 8) £</b>	<b>Support costs (see note 9) £</b>	<b>Totals £</b>
Expenditure on charitable activities	<u>17,643</u>	<u>408</u>	<u>18,051</u>

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2021 £</b>	<b>2020 £</b>
Cane Jaffna running cost	<b>12,723</b>	46,546
Batticaloa Sri Lanka Cancer So	<b>700</b>	1,400
Personal protective equipment	<b>2,815</b>	3,436
Donation- Run to beat cancer	<b>1,405</b>	-
	<u><b>17,643</b></u>	<u>51,382</u>

**9. SUPPORT COSTS**

	<b>Governanc costs £</b>
Expenditure on charitable activities	<u>408</u>

Support costs, included in the above, are as follows:

	<b>2021 Expenditure on charitable activities £</b>	<b>2020 Total activities £</b>
Independent examiner's fees	<b>150</b>	<b>150</b>
Companies House filing fee	<b>13</b>	<b>13</b>
Accountancy and legal fees	<b>210</b>	<b>210</b>
Subscriptions- Data protection	<b>35</b>	<b>35</b>
Website cost	<b>-</b>	<b>517</b>
	<u><b>408</b></u>	<u><b>925</b></u>

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2021**

**10. INDEPENDENT EXAMINATION FEE**

	2021	2020
	£	£
Independent examiner's fee	150	150
	<u>150</u>	<u>150</u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 November 2021 nor for the year ended 30 November 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 November 2021 nor for the year ended 30 November 2020.

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

	2021	2020
	£	£
Other debtors	4,414	11,148
	<u>4,414</u>	<u>11,148</u>

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

	2021	2020
	£	£
Accrued expenses	373	373
	<u>373</u>	<u>373</u>

**14. MOVEMENT IN FUNDS**

	At 1.12.20	Net movement in funds	At 30.11.21
	£	£	£
<b>Unrestricted funds</b>			
General	83,221	13,231	96,452
<b>Restricted funds</b>			
Awareness and medical screening programme/Run to beat cancer	1,405	(1,405)	-
<b>TOTAL FUNDS</b>	<u>84,626</u>	<u>11,826</u>	<u>96,452</u>

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2021**

**14. MOVEMENT IN FUNDS - continued**

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General	29,877	(16,646)	13,231
<b>Restricted funds</b>			
Awareness and medical screening programme/Run to beat cancer	-	(1,405)	(1,405)
<b>TOTAL FUNDS</b>	<u>29,877</u>	<u>(18,051)</u>	<u>11,826</u>

**Comparatives for movement in funds**

	<b>At 1.12.19 £</b>	<b>Net movement in funds £</b>	<b>At 30.11.20 £</b>
<b>Unrestricted funds</b>			
General	94,064	(10,843)	83,221
<b>Restricted funds</b>			
Awareness and medical screening programme/Run to beat cancer	1,405	-	1,405
<b>TOTAL FUNDS</b>	<u>95,469</u>	<u>(10,843)</u>	<u>84,626</u>

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General	41,714	(52,557)	(10,843)
<b>TOTAL FUNDS</b>	<u>41,714</u>	<u>(52,557)</u>	<u>(10,843)</u>

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2021**

**14. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	<b>At 1.12.19 £</b>	<b>Net movement in funds £</b>	<b>At 30.11.21 £</b>
<b>Unrestricted funds</b>			
General	94,064	2,388	96,452
<b>Restricted funds</b>			
Awareness and medical screening programme/Run to beat cancer	1,405	(1,405)	-
<b>TOTAL FUNDS</b>	<u>95,469</u>	<u>983</u>	<u>96,452</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General	71,591	(69,203)	2,388
<b>Restricted funds</b>			
Awareness and medical screening programme/Run to beat cancer	-	(1,405)	(1,405)
<b>TOTAL FUNDS</b>	<u>71,591</u>	<u>(70,608)</u>	<u>983</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 November 2021 and 30 November 2020

**CANCER AID FOR NORTH/EAST (SRI LANKA)**

England & Wales - Charity number 1044299

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# Accounts

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COMPANY REGISTRATION NUMBER: 02871824

CHARITY REGISTRATION NUMBER: 1044299

**Cancer Aid For North/East (Sri Lanka)  
Company Limited by Guarantee  
Unaudited Financial Statements  
30 November 2020**

**KUGAN & CO:**

Chartered Certified Accountants  
238A Kingston Road  
New Malden  
Surrey  
KT3 3RN

# **Cancer Aid For North/East (Sri Lanka)**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 30 November 2020**

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Trustees' annual report (incorporating the director's report)	<b>1-3</b>
Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities (including income and expenditure account)	<b>5</b>
Statement of financial position	<b>6</b>
Statement of cash flows	<b>7</b>
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**Cancer Aid For North/East (Sri Lanka)**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 30 November 2020**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 November 2020.

**Reference and administrative details**

<b>Registered charity name</b>	Cancer Aid For North/East (Sri Lanka)
<b>Charity registration number</b>	1044299
<b>Company registration number</b>	02871824
<b>Principal office and registered office</b>	C206 Cunningham House 19-21 Westfield Lane Harrow Middlesex HA3 9ED

**The trustees**

Dr J Namasivayam	
Dr K Arunasalam	
Mr K Balendran	
Mr V Sivasundram	
Mr M Thangarajah	
Mr K Tharmakulasingam	(Resigned on 11 April 2021)
Dr P Thayalasekaran	
Mr M Sri Ragavan	
Dr.G. Wijayasingam	
Mrs S Thayalasekaran	
Miss D Baleswaran	
Miss R Baleswaran	
Miss J Rajan	
Mrs R Vaheesan	

Reference and administrative details are shown below.

<b>Company secretary</b>	Dr G Wijayasingam
<b>Independent examiner</b>	N Kugadason FCCA 238A Kingston Road New Malden Surrey KT3 3RN

# **Cancer Aid For North/East (Sri Lanka)**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 30 November 2020**

#### **Structure, governance and management**

##### **Governing document**

The company was incorporated on the 15 November 1993 and governed by the Memorandum and Articles of Association.

##### **Management**

The directors and trustees named on page 1 have served throughout the year. The Articles of Association of the company govern the appointment of directors/trustees.

They had no beneficial interests in the company. The liability of each director is a maximum of £5.00. All directors of the company are trustees of the charity.

##### **Trustee induction and training**

All trustees are familiar with the work of the charity. Considering the nature of the charity, it was considered not necessary to attend any training courses, but the web site of the Charity commission was given to all trustees.

##### **Risk management**

The trustees review the financial systems on a regular basis and believe that maintaining reserves at current level will provide sufficient resources in the event of adverse conditions.

##### **Objectives and activities**

The charity's object and its principal activity of the company in the year under review continues to be that of promotion of relief for persons suffering from cancer in north and east of Sri Lanka.

##### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

##### **Achievements and performance**

The trustees consider that the performance of the charity during the year has been satisfactory although the annual fundraising event "Dinner Dance" has not taken place due to covid-19 pandemic (last year the net income was £6,856). But members donated generously to keep the charity's objectives.

The charity collected £35,696 during the year (2019-£35,308) and remitted to Jaffna Hospice £46,546 for its running cost £15,005 (2019-£26,723) and for its refurbishment £31,541 (2019-nil). It also donated £1,400 (2019-£1,400) to Sri Lanka Cancer Society-Batticaloa towards its running cost.

The Fund position is shown in note 19.

# Cancer Aid For North/East (Sri Lanka)

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2020

#### Membership and income

The number of members in the current year was 101 and subscribed £11,337(2019- 101 members and subscribed £10,150).

#### Financial review

The charity had a deficit of £10,843(2019-£5,502) The details of incoming and out going resources are set out in page 5.

#### Investment policy

The trustees have agreed that at present, keeping any surplus funds in a deposit account is the safest option.

#### Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level, which equates to twelve months unrestricted expenditure.

#### Plans for future periods

- a) Modernisation of hospice specifically to take care of palliative care patients.
- b) Biopsy screening and cervical smear test programme.
- c) Provide full bursary training for three to four selected applicants to follow nursing course at Institution of medical sciences (IMS).
- d) Extending the community palliative care services to include five more divisions in the Jaffna District to the existing project with the help of IMHO Canada (International Medical Health Organisation Canada).

The trustees' annual report and the strategic report were approved on 27 Aug 2021 and signed on behalf of the board of trustees by:



Mr M Thangarajah  
Trustee

**Cancer Aid For North/East (Sri Lanka)**  
**Company Limited by Guarantee**  
**Independent Examiner's Report to the Trustees**  
**of Cancer Aid For North/East (Sri Lanka)**  
**Year ended 30 November 2020**

I report to the trustees on my examination of the financial statements of Cancer Aid For North/East (Sri Lanka) ('the charity') for the year ended 30 November 2020.

**Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

  
N Kugadason FCCA  
Independent Examiner

238A Kingston Road  
New Malden  
Surrey  
KT3 3RN

# Cancer Aid For North/East (Sri Lanka)

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 30 November 2020

		Unrestricted funds £	2020 Restricted funds £	Total funds £	2019 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	34,962	–	34,962	20,783
Charitable activities	6	5,852	–	5,852	5,122
Other trading activities	7	734	–	734	14,525
Investment income	8	166	–	166	293
<b>Total income</b>		<u>41,714</u>	<u>–</u>	<u>41,714</u>	<u>40,723</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	9	–	–	–	6,347
Expenditure on charitable activities	10,11	52,307	–	52,307	39,878
Other expenditure	13	250	–	250	–
<b>Total expenditure</b>		<u>52,557</u>	<u>–</u>	<u>52,557</u>	<u>46,225</u>
<b>Net expenditure and net movement in funds</b>					
		<u>(10,843)</u>	<u>–</u>	<u>(10,843)</u>	<u>(5,502)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>94,064</u>	<u>1,405</u>	<u>95,469</u>	100,971
<b>Total funds carried forward</b>		<u>83,221</u>	<u>1,405</u>	<u>84,626</u>	<u>95,469</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

# Cancer Aid For North/East (Sri Lanka)

## Company Limited by Guarantee

### Statement of Financial Position

30 November 2020

	Note	2020 £	£	2019 £
<b>Current assets</b>				
Debtors	17	11,148		5,917
Cash at bank and in hand		<u>73,851</u>		<u>94,175</u>
		84,999		100,092
<b>Creditors: amounts falling due within one year</b>	18	<u>373</u>		<u>4,623</u>
<b>Net current assets</b>			<u>84,626</u>	<u>95,469</u>
<b>Total assets less current liabilities</b>			<u>84,626</u>	<u>95,469</u>
<b>Net assets</b>			<u>84,626</u>	<u>95,469</u>
<b>Funds of the charity</b>				
Restricted funds			1,405	1,405
Unrestricted funds			<u>83,221</u>	<u>94,064</u>
<b>Total charity funds</b>	19		<u>84,626</u>	<u>95,469</u>

For the year ending 30 November 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 27<sup>th</sup> Aug 2021, and are signed on behalf of the board by:



Mr M Thangarajah  
Trustee

The notes on pages 8 to 14 form part of these financial statements.

# Cancer Aid For North/East (Sri Lanka)

Company Limited by Guarantee

## Statement of Cash Flows

Year ended 30 November 2020

	2020 £	2019 £
<b>Cash flows from operating activities</b>		
Net expenditure	(10,843)	(5,502)
<i>Adjustments for:</i>		
Other interest receivable and similar income	(166)	(293)
Interest payable and similar charges	13	–
Accrued (income)/expenses	(4,250)	4,160
<i>Changes in:</i>		
Trade and other debtors	(5,231)	3,185
Cash generated from operations	(20,477)	1,550
Interest paid	(13)	–
Interest received	166	293
Net cash (used in)/from operating activities	(20,324)	1,843
<b>Net (decrease)/increase in cash and cash equivalents</b>	(20,324)	1,843
<b>Cash and cash equivalents at beginning of year</b>	<u>94,175</u>	<u>92,332</u>
<b>Cash and cash equivalents at end of year</b>	<u>73,851</u>	<u>94,175</u>

The notes on pages 8 to 14 form part of these financial statements.

# **Cancer Aid For North/East (Sri Lanka)**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 30 November 2020**

#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is C206 Cunningham House, 19-21 Westfield Lane, Harrow, Middlesex, HA3 9ED.

#### **2. Statement of compliance**

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

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Cancer Aid For North/East (Sri Lanka)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 November 2020

#### 3. Accounting policies *(continued)*

##### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income: - income from donations is recognised as and when it is received by the charity. - income from donations is recognised as and when it is received by the charity. - income from fund raising activities is accounted gross, based on activity date.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### 4. Limited by guarantee

The charity company is limited by guarantee. In case of winding up the maximum liability of each director/trustee amounts to £5.00 each.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
<b>Donations</b>				
-General	17,124	<b>17,124</b>	4,717	4,717
-Regular	6,501	<b>6,501</b>	5,916	5,916
<b>Subscriptions</b>				
-Members	11,337	<b>11,337</b>	10,150	10,150
	<u>34,962</u>	<u><b>34,962</b></u>	<u>20,783</u>	<u>20,783</u>

# Cancer Aid For North/East (Sri Lanka)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 November 2020

#### 6. Charitable activities

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Tax rebate on gift aid donations	<u>5,852</u>	<u>5,852</u>	<u>5,122</u>	<u>5,122</u>

#### 7. Other trading activities

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Fundraising event- Dinner Dance	–	–	13,203	13,203
Till collection	734	734	512	512
Fundraising event-cultural show	–	–	810	810
	<u>734</u>	<u>734</u>	<u>14,525</u>	<u>14,525</u>

#### 8. Investment income

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Bank interest receivable	166	166	272	272
Other interest receivable	–	–	21	21
	<u>166</u>	<u>166</u>	<u>293</u>	<u>293</u>

#### 9. Costs of other trading activities

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Fundraising event- Dinner Dance	–	–	<u>6,347</u>	<u>6,347</u>

# Cancer Aid For North/East (Sri Lanka)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2020

## 10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
CANE-Jaffna-running cost	15,005	–	15,005
CANE-Jaffna-refurbishment cost	31,541	–	31,541
Batticaloa Sri Lanka Cancer Society	1,400	–	1,400
Personal protective equipment to Sri Lanka	3,436	–	3,436
Support costs	925	–	925
	<u>52,307</u>	<u>–</u>	<u>52,307</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
CANE-Jaffna-running cost	26,723	–	26,723
Batticaloa Sri Lanka Cancer Society	1,400	–	1,400
Awareness and medical screening programme	–	6,784	6,784
Support costs	4,971	–	4,971
	<u>33,094</u>	<u>6,784</u>	<u>39,878</u>

## 11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
CANE-Jaffna-running cost	15,005	–	15,005	31,040
CANE-Jaffna-refurbishment cost	31,541	–	31,541	–
Batticaloa Sri Lanka Cancer Society	1,400	–	1,400	1,400
Awareness and medical screening programme	–	–	–	6,784
Personal protective equipment to Sri Lanka	3,436	–	3,436	–
Governance costs	–	925	925	654
	<u>51,382</u>	<u>925</u>	<u>52,307</u>	<u>39,878</u>

## 12. Analysis of support costs

	2020	2019
<i>Support costs</i>		
Subcontract	–	4,160
Printing, postage and stationery	–	157
	<u>–</u>	<u>4,317</u>

# Cancer Aid For North/East (Sri Lanka)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 November 2020

#### 12. Analysis of support costs *(continued)*

	2020	2019
<b>Governance costs</b>		
Miscellaneous	–	19
Accountancy and independent examination fees	360	450
Costs of trustees' meetings	–	51
Website cost	517	86
Companies House filing fee	13	13
Subscription-Data protection	35	35
	<u>925</u>	<u>654</u>

#### 13. Other expenditure

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	2020	2020	2019	2019
	£	£	£	£
Donation	<u>250</u>	<u>250</u>	<u>–</u>	<u>–</u>

#### 14. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>150</u>	<u>200</u>

#### 15. Staff costs

The charity did not have any employee during the year or in the past year.

#### 16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 17. Debtors

	2020	2019
	£	£
Trade debtors	–	620
Other debtors	11,148	5,297
	<u>11,148</u>	<u>5,917</u>

#### 18. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	<u>373</u>	<u>4,623</u>

# Cancer Aid For North/East (Sri Lanka)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 November 2020

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 December 2019 £	Income £	Expenditure £	At 30 November 2020 £
General funds	94,064	41,714	(52,557)	<u>83,221</u>

	At 1 December 2018 £	Income £	Expenditure £	At 30 November 2019 £
General funds	92,782	40,723	(39,441)	<u>94,064</u>

##### Restricted funds

	At 1 December 2019 £	Income £	Expenditure £	At 30 November 2020 £
Awareness and medical screening programme	1,405	—	—	<u>1,405</u>
	<u>1,405</u>	<u>—</u>	<u>—</u>	<u>1,405</u>

	At 1 December 2018 £	Income £	Expenditure £	At 30 November 2019 £
Awareness and medical screening programme/Run to beat cancer	8,189	—	(6,784)	<u>1,405</u>
	<u>8,189</u>	<u>—</u>	<u>(6,784)</u>	<u>1,405</u>

# Cancer Aid For North/East (Sri Lanka)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 November 2020

#### 20. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Current assets	83,594	1,405	<b>84,999</b>
Creditors less than 1 year	(373)	–	<b>(373)</b>
<b>Net assets</b>	<u>83,221</u>	<u>1,405</u>	<u><b>84,626</b></u>

  

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Current assets	98,687	1,405	100,092
Creditors less than 1 year	(4,623)	–	(4,623)
<b>Net assets</b>	<u>94,064</u>	<u>1,405</u>	<u>95,469</u>

#### 21. Analysis of changes in net debt

	At 1 Dec 2019	Cash flows	At 30 Nov 2020
	£	£	£
Cash at bank and in hand	<u>94,175</u>	<u>(20,324)</u>	<u><b>73,851</b></u>