

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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**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.

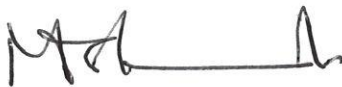
#### **Reserves policy**

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		94,064	1,405	95,469	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>	94,175	92,332
<b>Cash and cash equivalents at end of year</b>	73,851	94,175

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	—	—	6,347	6,347



# 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	<u>11,148</u>	<u>5,297</u>
	<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	<u>94,064</u>	<u>41,714</u>	<u>(52,557)</u>	<u>83,221</u>

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

##### Restricted funds

	At 1 December 2019 £	Income £	Expenditure £	At 30 November 2020 £
Awareness and medical screening programme	<u>1,405</u>	<u>—</u>	<u>—</u>	<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	<u>8,189</u>	<u>—</u>	<u>(6,784)</u>	<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	84,999
Creditors less than 1 year	(373)	—	(373)
<b>Net assets</b>	<u>83,221</u>	<u>1,405</u>	<u>84,626</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>73,851</u>