

**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**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13

CANCER AID FOR NORTH/EAST (SRI LANKA)

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

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

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

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 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.

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

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

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 £
CURRENT ASSETS					
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>-</u>	<u>101,927</u>	<u>107,459</u>
CREDITORS					
Amounts falling due within one year	13	(759)	-	(759)	(22,888)
NET CURRENT ASSETS		<u>101,168</u>	<u>-</u>	<u>101,168</u>	<u>84,571</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>101,168</u>	<u>-</u>	<u>101,168</u>	<u>84,571</u>
NET ASSETS		<u>101,168</u>	<u>-</u>	<u>101,168</u>	<u>84,571</u>
FUNDS	14				
Unrestricted funds:					
General				101,168	84,571
TOTAL FUNDS				<u>101,168</u>	<u>84,571</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023

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.

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

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

4. INVESTMENT INCOME

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

5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
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>

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

6. RAISING FUNDS**Other trading activities**

	2023	2022
	£	£
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

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

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
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

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

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:

	2023	2022
	Expenditure	Total
	on	activities
	charitable	activities
	activities	£
	£	£
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

	2023	2022
	£	£
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

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

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

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

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:

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

	At 1.12.21 £	Net movement in funds £	At 30.11.23 £
Unrestricted funds			
General	96,452	4,716	101,168
TOTAL FUNDS	<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:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	79,299	(74,583)	4,716
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	14,211	16,093
Subscriptions-Members	14,853	9,542
	<u>29,064</u>	<u>25,635</u>
Investment income		
Interest received	1,215	-
Charitable activities		
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>
Total incoming resources	<u>45,332</u>	<u>33,967</u>
EXPENDITURE		
Other trading activities		
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>
Charitable activities		
Cane Jaffna running cost	22,904	42,956
Batticaloa Sri Lanka Cancer So	700	-
	<u>23,604</u>	<u>42,956</u>
Support costs		
Governance costs		
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>
Net income/(expenditure)	<u><u>16,597</u></u>	<u><u>(11,881)</u></u>

This page does not form part of the statutory financial statements