

WORLD CANCER CARE

England & Wales · Charity number 1165897

Details

Other names WORLD CANCER CARE CIO

Status Registered

Legal form CIO

Registered 2016-03-07

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

Contact

Address World Cancer Care
Rutherford House
Warrington Road
Birchwood
Warrington
WA3 6ZH

Phone +441925 594463

Website www.worldcancercare.org

Activities

Objects: THE RELIEF OF SICKNESS AND THE PRESERVATION OF HEALTH AMONG PEOPLE IN DEVELOPING AND THIRD WORLD COUNTRIES BY PROVIDING MEDICAL GUIDANCE, SUPPORT AND RAISING AWARENESS OF PREVENTATIVE STEPS TO DETECT THE EARLY STAGES OF CANCER.

Activities: World Cancer Care carries out activities which provide education and awareness of cancer to reduce the risk of late stage diagnosis.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People

Geography

- Australia
- Canada
- India
- New Zealand
- United States
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£66,156	£26,202	-	-
2024-06-30	£96,140	£108,718	-	-
2023-06-30	£107,056	£61,628	-	-
2022-06-30	£141,937	£17,641	-	-
2021-06-30	£191,320	£80,201	-	-

Trustees

Name	Role	Appointed
KULWANT SINGH DHALIWAL	Chair	2015-05-15
JASWIR SINGH KANDOLA		2015-05-15
Manjit Kaur Dhaliwal		2024-04-29

Accounts

Charity Number

1165897

WORLD CANCER CARE

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2025

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Trustees

Jaswir Singh Kandola
Kulwant Singh Dhaliwal
Manjit Kaur Dhaliwal

Principal address

Rutherford House
Warrington Road
Birchwood
Warrington
WA3 6ZH

Charity Registration Number

11165897

Independent Examiner

Alastair Duke
PKF Littlejohn LLP
Chartered Accountants
15 Westferry Circus
Canary Wharf
London E14 4HD

Bankers

Barclays
83 – 117 Euston Road
London
NW1 2BB

Introduction

The Trustees have pleasure in presenting this report and the financial statements of the Charitable Incorporated Organisation for the year to 30 June 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements.

The need for our work

We exist because the lack of awareness and education of detecting the early stages of cancer and the effect of lifestyle choices which can potentially lead to the onset of cancer are a leading cause of death.

World Cancer Care are providers of Cancer Awareness through its work in the United Kingdom and Cancer Awareness, Education and Screening facilities to people in India who would not otherwise have access to such facilities.

Many people simply can't afford to visit a doctor for a simple physical exam or screening appointment, and many live too far away from the hospitals and surgeries which could provide life-saving cancer checks. Our fully converted, mobile cancer-screening vehicles and pop-up medical camps can access remote villages and areas of India to offer these services to people in need. We also provide counselling for patients who are diagnosed with cancer through our connections with medical experts and Government hospitals.

Nearly 70% of the Indian population live in rural India, whilst 95% of cancer care facilities are situated in urban areas – out of reach for many in need of treatment due to distance and travel expense. Due to this, in rural India, mortality rates for cancer are much higher than urban centres.

World Cancer Care provide cancer tests for early detection of Breast, Cervical, Prostate, Oral Cavity, Oesophageal and Ocular Cancer. These early-detection tests are vital, since many rural areas of India have little to no awareness or education about cancer, and so often only ask for treatment during advanced stages of the disease.

It is due to this late detection that outcomes are often poor for patients who seek treatment, which could lead other sufferers to believe that medical intervention cannot help them.

World Cancer Care seeks to stop this vicious cycle by raising awareness about early-detection and raising awareness on how to self-examine and when to seek help.

Our mission, vision and philosophy

World Cancer Care's mission is to provide a focussed awareness and education of cancer and reduce the number of people being diagnosed with late stage cancer.

Our strategic objectives and priorities

Our over-arching strategic priority is:

To undertake cancer awareness, education activities and provide early diagnostic facilities that reduce the risk of late stage diagnosis.

To support this strategic priority, we have four strategic objectives:

1. Engage with communities through innovative educational and awareness campaigns.
2. Build beneficial partnerships with other charitable, statutory and commercial organisations to extend the reach of our work.
3. Raise the profile of cancer prevention with key stakeholders, highlighting World Cancer Care's role as the leading charity in this field.
4. Ensure that the necessary financial, staffing, governance and other resources are in place to support the objectives above.

Our objectives fully reflect the purposes that the charity was set up to further.

An overview of our work

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our work and in planning our future activities. All our charitable activities focus on the awareness, education and early diagnosis of cancer and are undertaken to further our charitable purposes for the public benefit.

We make a difference by:

- Spreading knowledge and changing behaviour
- Supporting people in local communities
- Providing easy access to our facilities.

We use our skills to engage with families, spreading knowledge, changing attitudes and behaviour, and encouraging individuals to seek specialist advice from qualified medical practitioners on any concerns they may have.

Who benefits from our work

Our work is aimed at encouraging a healthy lifestyle and the need to obtain specialist advice from qualified medical practitioners to identify the signs of cancer at an early stage. We encourage regular medical check-ups so any suspected signs of cancer can be identified. Treatment is undertaken by the mainstream medical establishments such as the NHS.

To achieve this, we target our activities at various levels within communities, equipping them with the knowledge they need to take proactive decisions.

Fundraising activities

During the year, the Trustees have succeeded in fundraising a total of £61,074 (2024 – £93,619). The Trustees spent £26,202 (2024 - £108,718) to further its activities under the "Adopt a Village, Save a Life" initiative.

The Trustees' current policy is to continue the "Adopt a Village, Save a Life" initiative and to increase the reach of its activities.

Awareness of the Charity's existence continues to grow and a large number of requests are now received, giving the Trustees plenty of ideas on how to scale-up the Charity's activities.

The Trustees confirm that they have had due regard to the guidance on public benefit issued by the Charity Commission when considering the objects, activities and future plans of the Charity.

Structure, governance and management

The Charity was set up by two current Trustees and one former Trustee supporting of such charitable objects as the Trustees decide in accordance with the law of England and Wales. The Governing Document of the Charity is the Constitution dated 15 December 2015.

The Trustees have power to appoint new trustees but the total number shall not be less than three.

Financial review

Total incoming resources were £66,156 (2024 – £96,140), with £26,202 (2024 - £108,718) being committed to charitable activities.

Plans for the future

The Charity intends to continue its flagship initiative “Adopt a Village, Save a Life” which is targeted at villages primarily in the Punjab region of North West India.

The Charity is actively seeking collaboration and other opportunities to increase its activities in the UK.

The Charity continues to grow in stature and impact, the Trustees intend to continue this growth and launch additional initiatives as the Charity's resources allow.

The Charity is committed to remaining focussed on the objectives set out in its constitution document.

Risk management

The Trustees have examined the strategic and operational risks which the Trust faces and confirm that steps that are appropriate to the Trust have been taken to mitigate these risks.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare Financial Statements for each financial year under law, that the Trustees must not approve the Financial Statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities' SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) has been followed, disclosing and explaining any departures there from in the Financial Statements; and
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Financial Statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By Order of the Board of Trustees



Kulwant Singh Dhaliwal
Trustee

April 2026

Independent Examiner's report to the Trustees of World Cancer Care

I have examined the Financial Statements of World Cancer Care for the year ended 30 June 2025 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Trustees, as a body in accordance with the Charities Act 2011 (the Act). My examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees as a body, for my work or for this report.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the Financial Statements. The Charity's Trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and seeks explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the Financial Statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Alastair Duke, FCA
For and on behalf of PKF Littlejohn LLP
Chartered Accountants

April 2026

15 Westferry Circus
Canary Wharf
London E14 4HD

		Notes			
		Unrestricted	Restricted	2025 Total	2024 Total
Income from:					
Donations	1	61,074	-	61,074	93,619
Interest		5,082	-	5,082	2,521
Total Income		66,156	-	66,156	96,140
Expenditure on:					
Charitable activities	2	26,202	-	26,202	108,718
Total Expenditure		26,202	-	26,202	108,718
Net movement of funds	3	39,954	-	39,954	(12,578)
Balance brought forward at start of period		723,998	16,200	740,198	752,776
Balance carried forward at end of period	8	£763,952	£16,200	£780,152	£740,198

The prior year Statement of Financial Activities is included at note 12.

The Charitable Incorporated Organisation had no gains and losses other than those noted above. All income is derived from continuing activities.

The accounting policies and notes on pages 8 to 11 form part of these Financial Statements.

	Notes	2025	2024
Tangible Fixed Assets	5	100,000	100,000
Current Assets			
Prepayments		277	
Cash at bank and in hand		700,093	654,716
		700,370	654,716
Less: Current Liabilities			
Creditors: amounts falling due within one year	6	(20,218)	(14,518)
Net Current Assets		680,152	640,198
Net Assets		£780,152	£740,198
Represented by:			
Unrestricted funds	8	763,952	723,998
Restricted funds	8	16,200	16,200
		£780,152	£740,198

The Financial Statements were approved by the Trustees on 28th April 2026.



.....
Kulwant Singh Dhaliwal
Trustee

The accounting policies and notes on pages 8 to 11 form part of these Financial Statements.

General information and basis of preparation

World Cancer Care is a charitable incorporated organisation, in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, the Charities Act 2011, and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Voluntary Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income, after any performance conditions have been met, when the amount can be measured reliably and when it is probable that the income will be received. Income from donations is recognised on receipt, unless there are conditions attached to the donation that require a level of performance before entitlement can be obtained. In this case income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Resources Expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified as Costs of Charitable Activities.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life. Land is not depreciated.

Foreign Currency Translation

Transactions in foreign currencies are translated at the exchange rate ruling on the date of the transaction.

Funds

Unrestricted funds are those funds can be used at the Trustees' discretion for either capital or revenue purposes on any of the activities carried out by the charity. Where donations are for a particular project or appeal, these are recognised as restricted funds.

Taxation

The charity is not liable to Income Tax on income derived from charitable activities. The charity is not registered for VAT. All expenditure amounts in the Statement of Financial Activities (SOFA) are shown inclusive of VAT, where relevant.

1. Donations

All income is derived from collections in the United Kingdom.

2. Charitable activities

	2025	2024
Marketing and promotion	2,100	594
Website and IT costs	1,628	1,635
Communications	-	2,520
Grants	15,000	94,900
Support costs:		
Bank and similar charges	1,489	1,546
Independent examiner fee	5,700	5,700
Insurance	285	285
Office costs	-	1,538
	£26,202	£108,718

3. Net movement in funds

Net movement in funds is stated after charging:

Independent examiner's fee – current year	£5,700	£5,700

4. Related Party Transactions

The Trustees were not remunerated nor reimbursed any expenses during the year. Trustee liability insurance was purchased in the year for £285 (2024 - £285).

5. Tangible fixed assets

	Land £
Cost:	
At 1 July 2024	100,000
Additions	-
At 30 June 2025	100,000
Depreciation:	
At 1 July 2024	-
Charge for the year	-
At 30 June 2025	-
Net book value:	
At 30 June 2025 and 2024	100,000

6. Creditors: amounts falling due within one year

	2025	2024
Accruals	£20,218	£14,518

7. Funds**Year ended 30 June 2025**

	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
Unrestricted funds	723,998	66,156	(26,202)	-	763,952
Restricted funds					
X-ray appeal	16,200	-	-	-	16,200
	740,198	66,156	(26,202)	-	780,152

Year ended 30 June 2024

	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
Unrestricted funds	736,576	96,140	(108,718)	-	723,998
Restricted funds					
X-ray appeal	16,200	-	-	-	16,200
	752,776	96,140	(108,718)	-	740,198

Restricted reserves at the year end are represented by cash and bank of £16,200. All other assets and liabilities relate to the unrestricted fund.

8. Contingent Liabilities

There were no contingent liabilities at 30 June 2025 or 30 June 2024.

9. Limitation of Liability

The Charitable Incorporated Organisation is limited by guarantee having no share capital.

10. Post Balance Sheet Events

There have been no events between the period end and the date on which these Financial Statements were approved that would have a significant effect on the Financial Statements.

11. Ultimate Controlling Party

The Trustees do not consider that there is an Ultimate Controlling Party.

12. Prior year Statement of Financial Activities

	Unrestricted	Restricted	Total
Income from:			
Donations	93,619	-	93,619
Interest	2,521	-	2,521
Total Income	96,140	-	96,140
Expenditure on:			
Charitable activities	108,718	-	108,718
Total Expenditure	108,718	-	108,718
Net movement of funds	(12,578)	-	(12,578)

WORLD CANCER CARE

England & Wales - Charity number 1165897

Accounts

WORLD CANCER CARE

**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2024**

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Trustees

Jaswir Singh Kandola
Kulwant Singh Dhaliwal
Manjit Kaur Dhaliwal (appointed 24 April 2024)

Principal address

Rutherford House
Warrington Road
Birchwood
Warrington
WA3 6ZH

Charity Registration Number

11165897

Independent Examiner

Alastair Duke
PKF Littlejohn LLP
Chartered Accountants
15 Westferry Circus
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London E14 4HD

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Our strategic objectives and priorities

Our over-arching strategic priority is:

To undertake cancer awareness, education activities and provide early diagnostic facilities that reduce the risk of late stage diagnosis.

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1. Engage with communities through innovative educational and awareness campaigns.
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3. Raise the profile of cancer prevention with key stakeholders, highlighting World Cancer Care's role as the leading charity in this field.
4. Ensure that the necessary financial, staffing, governance and other resources are in place to support the objectives above.

Our objectives fully reflect the purposes that the charity was set up to further.

An overview of our work

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We make a difference by:

- Spreading knowledge and changing behaviour
- Supporting people in local communities
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Fundraising activities

During the year, the Trustees have succeeded in fundraising a total of £93,619 (2023 – £107,056). The Trustees spent £108,718 (2023 - £61,628) to further its activities under the "Adopt a Village, Save a Life" initiative.

The Trustees' current policy is to continue the "Adopt a Village, Save a Life" initiative and to increase the reach of its activities.

Awareness of the Charity's existence continues to grow and a large number of requests are now received, giving the Trustees plenty of ideas on how to scale-up the Charity's activities.

The Trustees confirm that they have had due regard to the guidance on public benefit issued by the Charity Commission when considering the objects, activities and future plans of the Charity.

Structure, governance and management

The Charity was set up by three current Trustees supporting of such charitable objects as the Trustees decide in accordance with the law of England and Wales. The Governing Document of the Charity is the Constitution dated 15 December 2015.

The Trustees have power to appoint new trustees but the total number shall not be less than three.

Financial review

Total incoming resources were £96,140 (2023 – £107,056), with £108,718 (2023 - £61,628) being committed to charitable activities.

Plans for the future

The Charity intends to continue its flagship initiative “Adopt a Village, Save a Life” which is targeted at villages primarily in the Punjab region of North West India.

The Charity is actively seeking collaboration and other opportunities to increase its activities in the UK.

The Charity continues to grow in stature and impact, the Trustees intend to continue this growth and launch additional initiatives as the Charity's resources allow.

The Charity is committed to remaining focussed on the objectives set out in its constitution document.

Risk management

The Trustees have examined the strategic and operational risks which the Trust faces and confirm that steps that are appropriate to the Trust have been taken to mitigate these risks.

Statement of Trustees' responsibilities

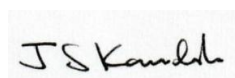
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Charity law requires the Trustees to prepare Financial Statements for each financial year under law, that the Trustees must not approve the Financial Statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities' SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) has been followed, disclosing and explaining any departures there from in the Financial Statements; and
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Financial Statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By Order of the Board of Trustees



Jaswir Singh Kandola
Trustee

28th April 2025

Independent Examiner's report to the Trustees of World Cancer Care

I have examined the Financial Statements of World Cancer Care for the year ended 30 June 2024 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Trustees, as a body in accordance with the Charities Act 2011 (the Act). My examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees as a body, for my work or for this report.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the Financial Statements. The Charity's Trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and seeks explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the Financial Statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Alastair Duke, FCA
For and on behalf of PKF Littlejohn LLP
Chartered Accountants

28 April 2025

15 Westferry Circus
Canary Wharf
London E14 4HD

		Notes			
		Unrestricted	Restricted	2024 Total	2023 Total
Income from:					
Donations	1	93,619	-	93,619	107,056
Interest		2,521	-	2,521	-
Total Income		96,140	-	96,140	107,056
Expenditure on:					
Charitable activities	2	108,718	-	108,718	61,628
Total Expenditure		108,718	-	108,718	61,628
Net movement of funds	3	(12,578)	-	(12,578)	45,428
Balance brought forward at start of period		736,576	16,200	752,776	707,348
Balance carried forward at end of period	8	£723,998	£16,200	£740,198	£752,776

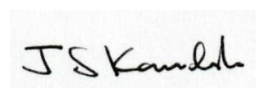
The prior year Statement of Financial Activities is included at note 12.

The Charitable Incorporated Organisation had no gains and losses other than those noted above. All income is derived from continuing activities.

The accounting policies and notes on pages 8 to 11 form part of these Financial Statements.

	Notes	2024	2023
Tangible Fixed Assets	5	100,000	100,000
Current Assets			
Cash at bank and in hand		654,716	667,114
		<u> </u>	<u> </u>
		654,716	667,114
Less: Current Liabilities			
Creditors: amounts falling due within one year	6	(14,518)	(14,338)
		<u> </u>	<u> </u>
Net Current Assets			652,776
		<u> </u>	<u> </u>
Net Assets		£740,198	£752,776
		<u> </u>	<u> </u>
Represented by:			
Unrestricted funds	8	723,998	736,576
Restricted funds	8	16,200	16,200
		<u> </u>	<u> </u>
		£740,198	£752,776
		<u> </u>	<u> </u>

The Financial Statements were approved by the Trustees on 28th April 2025.



.....
Jaswir Singh Kandola
Trustee

The accounting policies and notes on pages 8 to 11 form part of these Financial Statements.

General information and basis of preparation

World Cancer Care is a charitable incorporated organisation, in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, the Charities Act 2011, and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Voluntary Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income, after any performance conditions have been met, when the amount can be measured reliably and when it is probable that the income will be received. Income from donations is recognised on receipt, unless there are conditions attached to the donation that require a level of performance before entitlement can be obtained. In this case income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Resources Expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified as Costs of Charitable Activities.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life. Land is not depreciated.

Foreign Currency Translation

Transactions in foreign currencies are translated at the exchange rate ruling on the date of the transaction.

Funds

Unrestricted funds are those funds can be used at the Trustees' discretion for either capital or revenue purposes on any of the activities carried out by the charity. Where donations are for a particular project or appeal, these are recognised as restricted funds.

Taxation

The charity is not liable to Income Tax on income derived from charitable activities. The charity is not registered for VAT. All expenditure amounts in the Statement of Financial Activities (SOFA) are shown inclusive of VAT, where relevant.

1. Donations

All income is derived from collections in the United Kingdom.

2. Charitable activities	2024	2023
Marketing and promotion	594	480
Website and IT costs	1,635	4,415
Equipment costs	-	8,365
Communications	2,520	-
Grants	94,900	40,848
Support costs:		
Bank and similar charges	1,546	1,533
Independent examiner fee	5,700	5,520
Insurance	285	297
Office costs	1,538	170
	£108,718	£61,628

3. Net movement in funds

Net movement in funds is stated after charging:

Independent examiner's fee – current year	£5,700	£5,520

4. Related Party Transactions

The Trustees were not remunerated nor reimbursed any expenses during the year. Trustee liability insurance was purchased in the year for £285 (2023 - £297).

5. Tangible fixed assets

	Land £
Cost:	
At 1 July 2023	100,000
Additions	-
At 30 June 2024	100,000
Depreciation:	
At 1 July 2023	-
Charge for the year	-
At 30 June 2024	-
Net book value:	
At 30 June 2024 and 2023	100,000

6. Creditors: amounts falling due within one year

	2024	2023
Accruals	£14,518	£14,338

7. Funds**Year ended 30 June 2024**

	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
Unrestricted funds	736,576	96,140	(108,718)	-	723,998
Restricted funds					
X-ray appeal	16,200	-	-	-	16,200
	752,776	96,140	(108,718)	-	740,198

Year ended 30 June 2023

	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
Unrestricted funds	691,148	107,056	(61,628)	-	736,576
Restricted funds					
X-ray appeal	16,200	-	-	-	16,200
	707,348	107,056	(61,628)	-	752,776

Restricted reserves at the year end are represented by cash and bank of £16,200. All other assets and liabilities relate to the unrestricted fund.

8. **Contingent Liabilities**

There were no contingent liabilities at 30 June 2024 or 30 June 2023.

9. **Limitation of Liability**

The Charitable Incorporated Organisation is limited by guarantee having no share capital.

10. **Post Balance Sheet Events**

There have been no events between the period end and the date on which these Financial Statements were approved that would have a significant effect on the Financial Statements.

11. **Ultimate Controlling Party**

The Trustees do not consider that there is an Ultimate Controlling Party.

12. **Prior year Statement of Financial Activities**

	Unrestricted	Restricted	Total
Income from:			
Donations	107,056	-	107,056
Sundry sources	-	-	-
Total Income	107,056	-	107,056
Expenditure on:			
Charitable activities	61,628	-	61,628
Total Expenditure	61,628	-	61,628
Net movement of funds	45,428	-	45,428

WORLD CANCER CARE

England & Wales - Charity number 1165897

Accounts

WORLD CANCER CARE

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2023

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Trustees

Jaswir Singh Kandola
Kulwant Singh Dhaliwal
Gurpal Singh Oppal (resigned 15th August 2022)

Principal address

Rutherford House
Warrington Road
Birchwood
Warrington
WA3 6ZH

Charity Registration Number

11165897

Independent Examiner

Alastair Duke
PKF Littlejohn LLP
Chartered Accountants
15 Westferry Circus
Canary Wharf
London E14 4HD

Bankers

Barclays
83 – 117 Euston Road
London
NW1 2BB

Introduction

The Trustees have pleasure in presenting this report and the financial statements of the Charitable Incorporated Organisation for the year to 30 June 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements.

The need for our work

We exist because the lack of awareness and education of detecting the early stages of cancer and the effect of lifestyle choices which can potentially lead to the onset of cancer are a leading cause of death.

World Cancer Care are providers of Cancer Awareness through its work in the United Kingdom and Cancer Awareness, Education and Screening facilities to people in India who would not otherwise have access to such facilities.

Many people simply can't afford to visit a doctor for a simple physical exam or screening appointment, and many live too far away from the hospitals and surgeries which could provide life-saving cancer checks. Our fully converted, mobile cancer-screening vehicles and pop-up medical camps can access remote villages and areas of India to offer these services to people in need. We also provide counselling for patients who are diagnosed with cancer through our connections with medical experts and Government hospitals.

Nearly 70% of the Indian population live in rural India, whilst 95% of cancer care facilities are situated in urban areas – out of reach for many in need of treatment due to distance and travel expense. Due to this, in rural India, mortality rates for cancer are much higher than urban centres.

World Cancer Care provide cancer tests for early detection of Breast, Cervical, Prostate, Oral Cavity, Oesophageal and Ocular Cancer. These early-detection tests are vital, since many rural areas of India have little to no awareness or education about cancer, and so often only ask for treatment during advanced stages of the disease.

It is due to this late detection that outcomes are often poor for patients who seek treatment, which could lead other sufferers to believe that medical intervention cannot help them.

World Cancer Care seeks to stop this vicious cycle by raising awareness about early-detection and raising awareness on how to self-examine and when to seek help.

Our mission, vision and philosophy

World Cancer Care's mission is to provide a focussed awareness and education of cancer and reduce the number of people being diagnosed with late stage cancer.

Our strategic objectives and priorities

Our over-arching strategic priority is:

To undertake cancer awareness, education activities and provide early diagnostic facilities that reduce the risk of late stage diagnosis.

To support this strategic priority, we have four strategic objectives:

1. Engage with communities through innovative educational and awareness campaigns.
2. Build beneficial partnerships with other charitable, statutory and commercial organisations to extend the reach of our work.
3. Raise the profile of cancer prevention with key stakeholders, highlighting World Cancer Care's role as the leading charity in this field.
4. Ensure that the necessary financial, staffing, governance and other resources are in place to support the objectives above.

Our objectives fully reflect the purposes that the charity was set up to further.

An overview of our work

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our work and in planning our future activities. All our charitable activities focus on the awareness, education and early diagnosis of cancer and are undertaken to further our charitable purposes for the public benefit.

We make a difference by:

- Spreading knowledge and changing behaviour
- Supporting people in local communities
- Providing easy access to our facilities.

We use our skills to engage with families, spreading knowledge, changing attitudes and behaviour, and encouraging individuals to seek specialist advice from qualified medical practitioners on any concerns they may have.

Who benefits from our work

Our work is aimed at encouraging a healthy lifestyle and the need to obtain specialist advice from qualified medical practitioners to identify the signs of cancer at an early stage. We encourage regular medical check-ups so any suspected signs of cancer can be identified. Treatment is undertaken by the mainstream medical establishments such as the NHS.

To achieve this, we target our activities at various levels within communities, equipping them with the knowledge they need to take proactive decisions.

Fundraising activities

During the year, the Trustees have succeeded in fundraising a total of £107,056 (2022 – £141,935). The Trustees spent £61,628 (2022 - £17,641) to further its activities under the "Adopt a Village, Save a Life" initiative.

The Trustees' current policy is to continue the "Adopt a Village, Save a Life" initiative and to increase the reach of its activities.

Awareness of the Charity's existence continues to grow and a large number of requests are now received, giving the Trustees plenty of ideas on how to scale-up the Charity's activities.

The Trustees confirm that they have had due regard to the guidance on public benefit issued by the Charity Commission when considering the objects, activities and future plans of the Charity.

Structure, governance and management

The Charity was set up by three current Trustees supporting of such charitable objects as the Trustees decide in accordance with the law of England and Wales. The Governing Document of the Charity is the Constitution dated 15 December 2015.

The Trustees have power to appoint new trustees but the total number shall not be less than three.

Financial review

Total incoming resources were £107,056 (2022 – £141,937), with £61,628 (2022 - £17,641) being committed to charitable activities.

Plans for the future

The Charity intends to continue its flagship initiative “Adopt a Village, Save a Life” which is targeted at villages primarily in the Punjab region of North West India.

The Charity is actively seeking collaboration and other opportunities to increase its activities in the UK.

The Charity continues to grow in stature and impact, the Trustees intend to continue this growth and launch additional initiatives as the Charity's resources allow.

The Charity is committed to remaining focussed on the objectives set out in its constitution document.

Risk management

The Trustees have examined the strategic and operational risks which the Trust faces and confirm that steps that are appropriate to the Trust have been taken to mitigate these risks.

Statement of Trustees' responsibilities

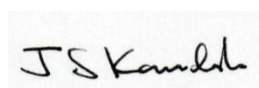
The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare Financial Statements for each financial year under law, that the Trustees must not approve the Financial Statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities' SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) has been followed, disclosing and explaining any departures there from in the Financial Statements; and
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Financial Statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By Order of the Board of Trustees



Jaswir Singh Kandola
Trustee

30 April 2024

Independent Examiner's report to the Trustees of World Cancer Care

I have examined the Financial Statements of World Cancer Care for the year ended 30 June 2023 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Trustees, as a body in accordance with the Charities Act 2011 (the Act). My examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees as a body, for my work or for this report.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the Financial Statements. The Charity's Trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and seeks explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the Financial Statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Alastair Duke, FCA
For and on behalf of PKF Littlejohn LLP
Chartered Accountants

15 Westferry Circus
Canary Wharf
London E14 4HD

30 April 2024

	Notes				
		Unrestricted	Restricted	2023 Total	2022 Total
Income from:					
Donations	1	107,056	-	107,056	141,935
Sundry sources		-	-	-	2
Total Income		107,056	-	107,056	141,937
Expenditure on:					
Charitable activities	2	61,628	-	61,628	17,641
Total Expenditure		61,628	-	61,628	17,641
Net movement of funds	3	45,428	-	45,428	124,296
Balance brought forward at start of period		691,148	16,200	707,348	583,052
Balance carried forward at end of period	8	£736,576	£16,200	£752,776	£707,348

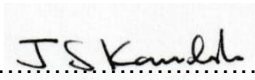
The prior year Statement of Financial Activities is included at note 12.

The Charitable Incorporated Organisation had no gains and losses other than those noted above. All income is derived from continuing activities.

The accounting policies and notes on pages 8 to 11 form part of these Financial Statements.

	Notes	2023	2022
Tangible Fixed Assets	5	100,000	100,000
Current Assets			
Prepayment		-	170
Cash at bank and in hand		667,114	618,097
		<u>667,114</u>	<u>618,267</u>
Less: Current Liabilities			
Creditors: amounts falling due within one year	6	(14,338)	(10,919)
		<u>(14,338)</u>	<u>(10,919)</u>
Net Current Assets		652,776	607,348
		<u>652,776</u>	<u>607,348</u>
Net Assets		£752,776	£707,348
		<u>£752,776</u>	<u>£707,348</u>
Represented by:			
Unrestricted funds	8	736,576	691,148
Restricted funds	8	16,200	16,200
		<u>736,576</u>	<u>691,148</u>
		£752,776	£707,348
		<u>£752,776</u>	<u>£707,348</u>

The Financial Statements were approved by the Trustees on 30th April 2024.



 Jaswir Singh Kandola
 Trustee

The accounting policies and notes on pages 8 to 11 form part of these Financial Statements.

General information and basis of preparation

World Cancer Care is a charitable incorporated organisation, in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, the Charities Act 2011, and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Voluntary Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income, after any performance conditions have been met, when the amount can be measured reliably and when it is probable that the income will be received. Income from donations is recognised on receipt, unless there are conditions attached to the donation that require a level of performance before entitlement can be obtained. In this case income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Resources Expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified as Costs of Charitable Activities.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life. Land is not depreciated.

Foreign Currency Translation

Transactions in foreign currencies are translated at the exchange rate ruling on the date of the transaction.

Funds

Unrestricted funds are those funds can be used at the Trustees' discretion for either capital or revenue purposes on any of the activities carried out by the charity. Where donations are for a particular project or appeal, these are recognised as restricted funds.

Taxation

The charity is not liable to Income Tax on income derived from charitable activities. The charity is not registered for VAT. All expenditure amounts in the Statement of Financial Activities (SOFA) are shown inclusive of VAT, where relevant.

1. Donations

All income is derived from collections in the United Kingdom.

2. Charitable activities

	2023	2022
Marketing and promotion	480	550
Website and IT costs	4,712	52
Equipment costs	8,365	-
Grants	40,848	5,500
Support costs:		
Bank and similar charges	1,533	1,310
Independent examiner fee	5,520	5,520
Legal expenses	-	4,486
Exchange rate losses/(gains)	-	223
Office costs	170	-
	£61,628	£17,641

3. Net movement in funds

Net movement in funds is stated after charging:

Independent examiner's fee – current year	£5,520	£5,520

4. Related Party Transactions

The Trustees were not remunerated nor reimbursed any expenses during the year. Trustee liability insurance was purchased in the year for £- (2022 - £nil).

5. Tangible fixed assets

	Land £
Cost:	
At 1 July 2022	100,000
Additions	-
At 30 June 2023	100,000
Depreciation:	
At 1 July 2022	-
Charge for the year	-
At 30 June 2023	-
Net book value:	
At 30 June 2023 and 2022	100,000

6. Creditors: amounts falling due within one year

	2023	2022
Accruals	£14,338	£10,919

7. Funds**Year ended 30 June 2023**

	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
Unrestricted funds	691,148	107,056	(61,628)	-	736,576
Restricted funds					
X-ray appeal	16,200	-	-	-	16,200
	707,348	107,056	(61,628)	-	752,776

Year ended 30 June 2022

	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
Unrestricted funds	566,852	141,937	(17,641)	-	691,148
Restricted funds					
X-ray appeal	16,200	-	-	-	16,200
	583,052	141,937	(17,641)	-	707,348

Restricted reserves at the year end are represented by cash and bank of £16,200. All other assets and liabilities relate to the unrestricted fund.

8. **Contingent Liabilities**

There were no contingent liabilities at 30 June 2023 or 30 June 2022.

9. **Limitation of Liability**

The Charitable Incorporated Organisation is limited by guarantee having no share capital.

10. **Post Balance Sheet Events**

There have been no events between the period end and the date on which these Financial Statements were approved that would have a significant effect on the Financial Statements.

11. **Ultimate Controlling Party**

The Trustees do not consider that there is an Ultimate Controlling Party.

12. **Prior year Statement of Financial Activities**

	Unrestricted	Restricted	Total
Income from:			
Donations	141,935	-	141,935
Sundry sources	2	-	2
Total Income	141,937	-	141,937
Expenditure on:			
Charitable activities	17,641	-	17,641
Total Expenditure	17,641	-	17,641
Net movement of funds	124,296	-	124,296

WORLD CANCER CARE

England & Wales - Charity number 1165897

Accounts

WORLD CANCER CARE

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2022

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Trustees	Gurpal Singh Oppal Jaswir Singh Kandola Kulwant Singh Dhaliwal
Principal address	31 York Road Ilford Essex IG1 3AD
Charity Registration Number	11165897
Independent Examiner	Alastair Duke PKF Littlejohn LLP Chartered Accountants 15 Westferry Circus Canary Wharf London E14 4HD
Bankers	Barclays 83 – 117 Euston Road London NW1 2BB

Introduction

The Trustees have pleasure in presenting this report and the financial statements of the Charitable Incorporated Organisation for the year to 30 June 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements.

The need for our work

We exist because the lack of awareness and education of detecting the early stages of cancer and the effect of lifestyle choices which can potentially lead to the onset of cancer are a leading cause of death.

World Cancer Care are providers of Cancer Awareness through its work in the United Kingdom and Cancer Awareness, Education and Screening facilities to people in India who would not otherwise have access to such facilities.

Many people simply can't afford to visit a doctor for a simple physical exam or screening appointment, and many live too far away from the hospitals and surgeries which could provide life-saving cancer checks. Our fully converted, mobile cancer-screening vehicles and pop-up medical camps can access remote villages and areas of India to offer these services to people in need. We also provide counselling for patients who are diagnosed with cancer through our connections with medical experts and Government hospitals.

Nearly 70% of the Indian population live in rural India, whilst 95% of cancer care facilities are situated in urban areas – out of reach for many in need of treatment due to distance and travel expense. Due to this, in rural India, mortality rates for cancer are much higher than urban centres.

World Cancer Care provide cancer tests for early detection of Breast, Cervical, Prostate, Oral Cavity, and Oesophageal Cancer. These early-detection tests are vital, since many rural areas of India have little to no awareness or education about cancer, and so often only ask for treatment during advanced stages of the disease.

It is due to this late detection that outcomes are often poor for patients who seek treatment, which could lead other sufferers to believe that medical intervention cannot help them.

World Cancer Care seeks to stop this vicious cycle by raising awareness about early-detection and raising awareness on how to self-examine and when to seek help.

Our mission, vision and philosophy

World Cancer Care's mission is to provide a focussed awareness and education of cancer and reduce the number of people being diagnosed with late stage cancer.

Our strategic objectives and priorities

Our over-arching strategic priority is:

To undertake cancer awareness, education activities and provide early diagnostic facilities that reduce the risk of late stage diagnosis.

To support this strategic priority, we have four strategic objectives:

1. Engage with communities through innovative educational and awareness campaigns.
2. Build beneficial partnerships with other charitable, statutory and commercial organisations to extend the reach of our work.
3. Raise the profile of cancer prevention with key stakeholders, highlighting World Cancer Care's role as the leading charity in this field.
4. Ensure that the necessary financial, staffing, governance and other resources are in place to support the objectives above.

Our objectives fully reflect the purposes that the charity was set up to further.

An overview of our work

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our work and in planning our future activities. All our charitable activities focus on the awareness, education and early diagnosis of cancer and are undertaken to further our charitable purposes for the public benefit.

We make a difference by:

- Spreading knowledge and changing behaviour
- Supporting people in local communities
- Providing easy access to our facilities.

We use our skills to engage with families, spreading knowledge, changing attitudes and behaviour, and encouraging individuals to seek specialist advice from qualified medical practitioners on any concerns they may have.

In addition to our normal work, we expanded our general wellbeing guidance to highlight the need to follow government's medical guidelines in dealing with Covid-19 and the importance of obtaining medical advice in the event of experiencing any symptoms.

Covid-19 lockdown and restrictions caused prevented us from carrying out majority of our regular activities. During the year the Trustees' focussed their efforts in supporting causes which provided support to frontline and other relevant activities dealing with Covid-19 related issues.

Who benefits from our work

Our work is aimed at encouraging a healthy lifestyle and the need to obtain specialist advice from qualified medical practitioners to identify the signs of cancer at an early stage. We encourage regular medical check-ups so any suspected signs of cancer can be identified. Treatment is undertaken by the mainstream medical establishments such as the NHS.

To achieve this, we target our activities at various levels within communities, equipping them with the knowledge they need to take proactive decisions.

Fundraising activities

During the year, the Trustees have succeeded in fundraising a total of £141,935 (2021 – £191,320). The Trustees spent £17,641 (2021 - £80,201) to further its activities under the "Adopt a Village, Save a Life" initiative.

The Trustees' current policy is to continue the "Adopt a Village, Save a Life" initiative and to increase the reach of its activities.

Awareness of the Charity's existence continues to grow and a large number of requests are now received, giving the Trustees plenty of ideas on how to scale-up the Charity's activities.

The Trustees confirm that they have had due regard to the guidance on public benefit issued by the Charity Commission when considering the objects, activities and future plans of the Charity.

Structure, governance and management

The Charity was set up by three current Trustees supporting of such charitable objects as the Trustees decide in accordance with the law of England and Wales. The Governing Document of the Charity is the Constitution dated 15 December 2015.

The Trustees have power to appoint new trustees but the total number shall not be less than three.

Financial review

Total incoming resources were £141,937 (2021 – £191,320), with £17,641 (2021 - £80,201) being committed to charitable activities.

Plans for the future

The Charity intends to continue its flagship initiative “Adopt a Village, Save a Life” which is targeted at villages primarily in the Punjab region of North West India.

The Charity is actively seeking collaboration and other opportunities to increase its activities in the UK.

The Charity continues to grow in stature and impact, the Trustees intend to continue this growth and launch additional initiatives as the Charity's resources allow.

The Charity is committed to remaining focussed on the objectives set out in its constitution document.

Risk management

The Trustees have examined the strategic and operational risks which the Trust faces and confirm that steps that are appropriate to the Trust have been taken to mitigate these risks.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare Financial Statements for each financial year under law, that the Trustees must not approve the Financial Statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities' SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) has been followed, disclosing and explaining any departures there from in the Financial Statements; and
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Financial Statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By Order of the Board of Trustees



Jaswir Singh Kandola
Trustee

13 July 2023

Independent Examiner's report to the Trustees of World Cancer Care

I have examined the Financial Statements of World Cancer Care for the year ended 30 June 2022 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Trustees, as a body in accordance with the Charities Act 2011 (the Act). My examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees as a body, for my work or for this report.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the Financial Statements. The Charity's Trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and seeks explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the Financial Statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Alastair Duke, FCA
For and on behalf of PKF Littlejohn LLP
Chartered Accountants

15 Westferry Circus
Canary Wharf
London E14 4HD

14 July 2023

		Notes			
		Unrestricted	Restricted	2022 Total	2021 Total
Income from:					
Donations	1	141,935	-	141,935	191,316
Sundry sources		2	-	2	4
Total Income		141,937	-	141,937	191,320
Expenditure on:					
Charitable activities	2	17,641	-	17,641	80,201
Total Expenditure		17,641	-	17,641	80,201
Net movement of funds	3	124,296	-	124,296	111,119
Balance brought forward at start of period		566,852	16,200	583,052	471,933
Balance carried forward at end of period	8	£691,148	£16,200	£707,348	£583,052

The prior year Statement of Financial Activities is included at note 12.

The Charitable Incorporated Organisation had no gains and losses other than those noted above. All income is derived from continuing activities.

The accounting policies and notes on pages 8 to 11 form part of these Financial Statements.

	Notes	2022	2021
Tangible Fixed Assets	5	100,000	100,000
Current Assets			
Prepayment		170	170
Cash at bank and in hand		618,097	488,282
		<u> </u>	<u> </u>
		618,267	488,452
Less: Current Liabilities			
Creditors: amounts falling due within one year	6	(10,919)	(5,400)
		<u> </u>	<u> </u>
Net Current Assets		607,348	483,052
		<u> </u>	<u> </u>
Net Assets		£707,348	£583,052
		<u> </u>	<u> </u>
Represented by:			
Unrestricted funds	8	691,148	566,852
Restricted funds	8	16,200	16,200
		<u> </u>	<u> </u>
		£707,348	£583,052
		<u> </u>	<u> </u>

The Financial Statements were approved by the Trustees on 13th July 2023.



.....
Jaswir Singh Kandola
Trustee

The accounting policies and notes on pages 8 to 11 form part of these Financial Statements.

General information and basis of preparation

World Cancer Care is a charitable incorporated organisation, in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, the Charities Act 2011, and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Voluntary Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income, after any performance conditions have been met, when the amount can be measured reliably and when it is probable that the income will be received. Income from donations is recognised on receipt, unless there are conditions attached to the donation that require a level of performance before entitlement can be obtained. In this case income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Resources Expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified as Costs of Charitable Activities.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life. Land is not depreciated.

Foreign Currency Translation

Transactions in foreign currencies are translated at the exchange rate ruling on the date of the transaction.

Funds

Unrestricted funds are those funds can be used at the Trustees' discretion for either capital or revenue purposes on any of the activities carried out by the charity. Where donations are for a particular project or appeal, these are recognised as restricted funds.

Taxation

The charity is not liable to Income Tax on income derived from charitable activities. The charity is not registered for VAT. All expenditure amounts in the Statement of Financial Activities (SOFA) are shown inclusive of VAT, where relevant.

1. Donations

All income is derived from collections in the United Kingdom.

2. Charitable activities

	2022	2021
Marketing and promotion	550	746
Website and IT costs	52	3,060
Equipment costs	-	16,435
Grants	5,500	51,000
Support costs:		
Bank and similar charges	1,310	1,522
Independent examiner fee	5,520	5,520
Legal expenses	4,486	-
Trustee liability insurance	-	261
Exchange rate losses/(gains)	223	757
Office costs	-	900
	£17,641	£80,201

3. Net movement in funds

Net movement in funds is stated after charging:

Independent examiner's fee – current year	£5,520	£5,400
- under accrual in prior year	£-	£140

4. Related Party Transactions

The Trustees were not remunerated nor reimbursed any expenses during the year. Trustee liability insurance was purchased in the year for £- (2021 - £261).

5. Tangible fixed assets

	Land £
Cost:	
At 1 July 2021	100,000
Additions	-
At 30 June 2022	100,000
Depreciation:	
At 1 July 2021	-
Charge for the year	-
At 30 June 2022	-
Net book value:	
At 30 June 2022 and 2021	100,000

6. Creditors: amounts falling due within one year

	2022	2021
Accruals	£10,919	£5,400

7. Funds**Year ended 30 June 2022**

	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
Unrestricted funds	566,852	141,937	(17,641)	-	691,148
Restricted funds					
X-ray appeal	16,200	-	-	-	16,200
	583,052	141,937	(17,641)	-	707,348

Year ended 30 June 2021

	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
Unrestricted funds	471,933	169,120	(74,201)	-	566,852
Restricted funds					
Wheelchairs appeal	-	6,000	(6,000)	-	-
X-ray appeal	-	16,200	-	-	16,200
	<u>471,933</u>	<u>191,320</u>	<u>(80,201)</u>	<u>-</u>	<u>583,052</u>

Restricted reserves at the year end are represented by cash and bank of £16,200. All other assets and liabilities relate to the unrestricted fund.

8. **Contingent Liabilities**

There were no contingent liabilities at 30 June 2022 or 30 June 2021.

9. **Limitation of Liability**

The Charitable Incorporated Organisation is limited by guarantee having no share capital.

10. **Post Balance Sheet Events**

There have been no events between the period end and the date on which these Financial Statements were approved that would have a significant effect on the Financial Statements.

11. **Ultimate Controlling Party**

The Trustees do not consider that there is an Ultimate Controlling Party.

12. **Prior year Statement of Financial Activities**

	Unrestricted	Restricted	Total
Income from:			
Donations	169,116	22,200	191,316
Sundry sources	4	-	4
Total Income	<u>169,120</u>	<u>22,200</u>	<u>191,320</u>
Expenditure on:			
Charitable activities	74,201	6,000	80,201
Total Expenditure	<u>74,201</u>	<u>6,000</u>	<u>80,201</u>
Net movement of funds	94,919	16,200	111,119

Accounts

WORLD CANCER CARE

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

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Trustees	Gurpal Singh Oppal Jaswir Singh Kandola Kulwant Singh Dhaliwal
Principal address	31 York Road Ilford Essex IG1 3AD
Charity Registration Number	11165897
Independent Examiner	Alastair Duke PKF Littlejohn LLP Chartered Accountants 15 Westferry Circus Canary Wharf London E14 4HD
Bankers	Barclays 83 – 117 Euston Road London NW1 2BB

Introduction

The Trustees have pleasure in presenting this report and the financial statements of the Charitable Incorporated Organisation for the year to 30 June 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements.

The need for our work

We exist because the lack of awareness and education of detecting the early stages of cancer and the effect of lifestyle choices which can potentially lead to the onset of cancer are a leading cause of death.

World Cancer Care are providers of Cancer Awareness through its work in the United Kingdom and Cancer Awareness, Education and Screening facilities to people in India who would not otherwise have access to such facilities.

Many people simply can't afford to visit a doctor for a simple physical exam or screening appointment, and many live too far away from the hospitals and surgeries which could provide life-saving cancer checks. Our fully converted, mobile cancer-screening vehicles and pop-up medical camps can access remote villages and areas of India to offer these services to people in need. We also provide counselling for patients who are diagnosed with cancer through our connections with medical experts and Government hospitals.

Nearly 70% of the Indian population live in rural India, whilst 95% of cancer care facilities are situated in urban areas – out of reach for many in need of treatment due to distance and travel expense. Due to this, in rural India, mortality rates for cancer are much higher than urban centres.

World Cancer Care provide cancer tests for early detection of Breast, Cervical, Prostate, Oral Cavity, and Oesophageal Cancer. These early-detection tests are vital, since many rural areas of India have little to no awareness or education about cancer, and so often only ask for treatment during advanced stages of the disease.

It is due to this late detection that outcomes are often poor for patients who seek treatment, which could lead other sufferers to believe that medical intervention cannot help them.

World Cancer Care seeks to stop this vicious cycle by raising awareness about early-detection and raising awareness on how to self-examine and when to seek help.

Our mission, vision and philosophy

World Cancer Care's mission is to provide a focussed awareness and education of cancer and reduce the number of people being diagnosed with late stage cancer.

Our strategic objectives and priorities

Our over-arching strategic priority is:

To undertake cancer awareness, education activities and provide early diagnostic facilities that reduce the risk of late stage diagnosis.

To support this strategic priority, we have four strategic objectives:

1. Engage with communities through innovative educational and awareness campaigns.
2. Build beneficial partnerships with other charitable, statutory and commercial organisations to extend the reach of our work.
3. Raise the profile of cancer prevention with key stakeholders, highlighting World Cancer Care's role as the leading charity in this field.
4. Ensure that the necessary financial, staffing, governance and other resources are in place to support the objectives above.

Our objectives fully reflect the purposes that the charity was set up to further.

An overview of our work

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our work and in planning our future activities. All our charitable activities focus on the awareness, education and early diagnosis of cancer and are undertaken to further our charitable purposes for the public benefit.

We make a difference by:

- Spreading knowledge and changing behaviour
- Supporting people in local communities
- Providing easy access to our facilities.

We use our skills to engage with families, spreading knowledge, changing attitudes and behaviour, and encouraging individuals to seek specialist advice from qualified medical practitioners on any concerns they may have.

In addition to our normal work, we expanded our general wellbeing guidance to highlight the need to follow government's medical guidelines in dealing with Covid-19 and the importance of obtaining medical advice in the event of experiencing any symptoms.

Covid-19 lockdown and restrictions caused prevented us from carrying out majority of our regular activities. During the year the Trustees' focussed their efforts in supporting causes which provided support to frontline and other relevant activities dealing with Covid-19 related issues. The Trustees and volunteers raised funds which were sent to NHS Charities Together and Care Workers Charity. A total of £51,000 was sent to these two charities split equally.

Who benefits from our work

Our work is aimed at encouraging a healthy lifestyle and the need to obtain specialist advice from qualified medical practitioners to identify the signs of cancer at an early stage. We encourage regular medical check-ups so any suspected signs of cancer can be identified. Treatment is undertaken by the mainstream medical establishments such as the NHS.

To achieve this, we target our activities at various levels within communities, equipping them with the knowledge they need to take proactive decisions.

Fundraising activities

During the year, the Trustees have succeeded in fundraising a total of £191,320 (2020 – £87,806). The Trustees spent £80,201 (2020 - £38,165) to further its activities under the "Adopt a Village, Save a Life" initiative.

The Trustees' current policy is to continue the "Adopt a Village, Save a Life" initiative and to increase the reach of its activities.

Awareness of the Charity's existence continues to grow and a large number of requests are now received, giving the Trustees plenty of ideas on how to scale-up the Charity's activities.

The Trustees confirm that they have had due regard to the guidance on public benefit issued by the Charity Commission when considering the objects, activities and future plans of the Charity.

Structure, governance and management

The Charity was set up by three current Trustees supporting of such charitable objects as the Trustees decide in accordance with the law of England and Wales. The Governing Document of the Charity is the Constitution dated 15 December 2015.

The Trustees have power to appoint new trustees but the total number shall not be less than three.

Financial review

Total incoming resources were £191,320 (2020 – £87,806), with £80,201 (2020 - £38,165) being committed to charitable activities.

Plans for the future

The Charity intends to continue its flagship initiative “Adopt a Village, Save a Life” which is targeted at villages primarily in the Punjab region of North West India. The Charity continues to grow in stature and impact, the Trustees intend to continue this growth and launch additional initiatives as the Charity's resources allow. The Charity is committed to remaining focussed on the objectives set out in its constitution document.

Risk management

The Trustees have examined the strategic and operational risks which the Trust faces and confirm that steps that are appropriate to the Trust have been taken to mitigate these risks.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare Financial Statements for each financial year under law, that the Trustees must not approve the Financial Statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities' SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) has been followed, disclosing and explaining any departures there from in the Financial Statements; and
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Financial Statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By Order of the Board of Trustees



Jaswir Singh Kandola
Trustee

28 April 2022

Independent Examiner's report to the Trustees of World Cancer Care

I have examined the Financial Statements of World Cancer Care for the year ended 30 June 2021 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Trustees, as a body in accordance with the Charities Act 2011 (the Act). My examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees as a body, for my work or for this report.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the Financial Statements. The Charity's Trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and seeks explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the Financial Statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Alastair Duke, FCA
For and on behalf of PKF Littlejohn LLP
Chartered Accountants

15 Westferry Circus
Canary Wharf
London E14 4HD

29 April 2022

		Notes			
		Unrestricted	Restricted	2021 Total	2020 Total
Income from:					
Donations	1	169,116	22,200	191,316	87,796
Sundry sources		4	-	4	10
Total Income		169,120	22,200	191,320	87,806
Expenditure on:					
Charitable activities	2	74,201	6,000	80,201	38,165
Total Expenditure		74,201	6,000	80,201	38,165
Net movement of funds	3	94,919	16,200	111,119	49,641
Balance brought forward at start of period		471,933	-	471,933	422,292
Balance carried forward at end of period	8	£566,852	£16,200	£583,052	£471,933

The prior year Statement of Financial Activities is included at note 12.

The Charitable Incorporated Organisation had no gains and losses other than those noted above. All income is derived from continuing activities.

The accounting policies and notes on pages 8 to 11 form part of these Financial Statements.

	Notes	2021	2020
Tangible Fixed Assets	5	100,000	100,000
Current Assets			
Prepayment		170	170
Cash at bank and in hand		488,282	382,083
		488,452	382,253
Less: Current Liabilities			
Creditors: amounts falling due within one year	6	(5,400)	(10,320)
Net Current Assets		483,052	371,933
Net Assets		£583,052	£471,933
Represented by:			
Unrestricted funds	8	566,852	471,933
Restricted funds	8	16,200	-
		583,052	£471,933

The Financial Statements were approved by the Trustees on 28 April 2022.


Jaswir Singh Kandola
Trustee

The accounting policies and notes on pages 8 to 11 form part of these Financial Statements.

General information and basis of preparation

World Cancer Care is a charitable incorporated organisation, in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, the Charities Act 2011, and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Voluntary Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income, after any performance conditions have been met, when the amount can be measured reliably and when it is probable that the income will be received. Income from donations is recognised on receipt, unless there are conditions attached to the donation that require a level of performance before entitlement can be obtained. In this case income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Resources Expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified as Costs of Charitable Activities.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life. Land is not depreciated.

Foreign Currency Translation

Transactions in foreign currencies are translated at the exchange rate ruling on the date of the transaction.

Funds

Unrestricted funds are those funds can be used at the Trustees' discretion for either capital or revenue purposes on any of the activities carried out by the charity. Where donations are for a particular project or appeal, these are recognised as restricted funds.

Taxation

The charity is not liable to Income Tax on income derived from charitable activities. The charity is not registered for VAT. All expenditure amounts in the Statement of Financial Activities (SOFA) are shown inclusive of VAT, where relevant.

1. Donations

All income is derived from collections in the United Kingdom.

2. Charitable activities

	2021	2020
Marketing and promotion	746	4,459
Website and IT costs	3,060	4,588
Equipment costs	16,435	21,967
Grants	51,000	-
Fundraising	-	420
Support costs:		
Bank and similar charges	1,522	1,896
Independent examiner fee	5,520	5,220
Trustee liability insurance	261	146
Exchange rate losses/(gains)	757	(531)
Office costs	900	-
	£80,201	£38,165

3. Net movement in funds

Net movement in funds is stated after charging:

Independent examiner's fee – current year	£5,400	£5,220
- under accrual in prior year	£140	-

4. Related Party Transactions

The Trustees were not remunerated nor reimbursed any expenses during the year. Trustee liability insurance was purchased in the year for £261 (2020 - £146).

5. Tangible fixed assets

	Land £
Cost:	
At 1 July 2020	100,000
Additions	-
At 30 June 2021	100,000
Depreciation:	
At 1 July 2020	-
Charge for the year	-
At 30 June 2021	-
Net book value:	
At 30 June 2021 and 2020	100,000

6. Creditors: amounts falling due within one year

	2021	2020
Accruals	£5,400	£10,320

7. Funds**Year ended 30 June 2021**

	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
Unrestricted funds	471,933	169,120	(74,201)	-	566,852
Restricted funds					
Wheelchairs appeal	-	6,000	(6,000)	-	-
X-ray appeal	-	16,200	-	-	16,200
	471,933	191,320	(80,201)	-	583,052

Restricted reserves at the year end are represented by cash and bank of £16,200. All other assets and liabilities relate to the unrestricted fund.

8. Contingent Liabilities

There were no contingent liabilities at 30 June 2021 or 30 June 2020.

9. Limitation of Liability

The Charitable Incorporated Organisation is limited by guarantee having no share capital.

10. Post Balance Sheet Events

There have been no events between the period end and the date on which these Financial Statements were approved that would have a significant effect on the Financial Statements.

11. Ultimate Controlling Party

The Trustees do not consider that there is an Ultimate Controlling Party.

12. Prior year Statement of Financial Activities

	2020
Income from:	
Donations	87,796
Sundry sources	10
Total Income	87,806
Expenditure on:	
Charitable activities	38,165
Total Expenditure	38,165
Net movement of funds	49,641
Balance brought forward at start of period	422,292
Balance carried forward at end of period	£471,933

All activities in the year ended 30 June 2020 were unrestricted.