

THE ECANCER GLOBAL FOUNDATION

England & Wales · Charity number 1176307

Details

Other names ecancer

Status Registered

Legal form CIO

Registered 2017-12-15

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

Contact

Address 13 King Square Avenue
Bristol
BS2 8HU

Phone 01174033098

Email info@ecancer.org

Website www.ecancer.org

Activities

Objects: THE OBJECTS OF THE CIO ARE TO RELIEVE SICKNESS AND TO PROMOTE AND PROTECT GOOD HEALTH FOR THE PUBLIC BENEFIT BY:-- THE CREATION AND REVIEW OF EDUCATIONAL MODULES, MATERIALS, VIDEOS AND NEWS TO EDUCATE HEALTH CARE PROFESSIONALS AND THE GENERAL PUBLIC ON THE LATEST CANCER RESEARCH; - SUPPORTING OPEN ACCESS PUBLISHING AND DISSEMINATION IN ORDER TO FURTHER CANCER RESEARCH AND THE EXCHANGE OF INFORMATION WITHOUT CHARGE; - DISSEMINATING THE LATEST EVIDENCE BASED KNOWLEDGE AND RESEARCH INTO THE TREATMENT, PREVENTION AND CURE OF CANCER TO ENABLE HEALTH CARE PROFESSIONALS AROUND THE WORLD TO MAKE INFORMED DECISIONS WHICH WILL IMPROVE PATIENT CARE; AND- ORGANISING AND RUNNING EDUCATIONAL SYMPOSIA AND OTHER EVENTS FOR HEALTH CARE PROFESSIONALS AND THE GENERAL PUBLIC.

Activities: ecancer's mission is to raise the standards of care for cancer patients across the world through education. We educate the cancer community through our platforms ecancer.org, [ecancerpatient](#) and live meetings. All our educational content is freely accessible and designed to improve the community's knowledge and understanding of the disease.

Classification

- **How:** Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Argentina
- Australia
- Austria
- Belgium
- Bolivia
- Canada
- Chile
- China
- Colombia
- Costa Rica
- France
- Germany
- Greece
- India
- Italy
- Japan
- Mexico
- Netherlands
- New Zealand
- Peru
- Poland
- Portugal
- Scotland
- Spain
- Sweden
- United States
- Venezuela
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£972,628	£911,651	£-59,317	14
2023-12-31	£1,030,966	£1,345,406	£-120,294	18
2022-12-31	£1,336,592	£1,326,740	£194,146	19
2021-12-31	£888,838	£763,561	£184,295	18
2020-12-31	£1,030,745	£844,136	£59,018	17

Trustees

Name	Role	Appointed
Professor RICHARD SULLIVAN	Chair	2017-12-15
Cristian Alberto Herrera Riquelme		2022-06-01
EMILY SARAH KOBBE		2017-12-15
Groesbeck Parham		2022-06-01
James Isola		2019-07-01
PENELOPE JANE CROCKER		2017-12-15

THE ECANCER GLOBAL FOUNDATION

England & Wales - Charity number 1176307

Accounts

Charity Number: 1176307

The ecancer Global Foundation
FINANCIAL STATEMENTS
For the Year Ended 31 December 2024

**The ecancer Global Foundation
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**The ecancer Global Foundation
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Principal address

The ecancer Global Foundation
13 King Square Avenue
Bristol
BS2 8HU

Independent Examiners

Hazlewoods LLP
Windsor House
Bayshill Road
Cheltenham
GL50 3AT

Trustees:

The trustees who served during the year were:

Emily Sarah Kobbe
Penelope Jane Crocker
Professor Richard Sullivan
James Isola
Cristian Herra
Grosbeck Parham

**The eCancer Global Foundation
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Message from the chair

2024 has been a year of meaningful progress and renewed purpose for eCancer.

As the world of oncology continues to evolve at pace in a more uncertain and financially challenging global environment, our commitment to equitable access to high-quality education has never been more vital. This year, the eCancer team has worked tirelessly to expand our global reach, strengthen partnerships, and ensure that healthcare professionals everywhere can access the knowledge they need to improve patient care.

eCancer.org continues to thrive, reaching more healthcare professionals than ever before with a 17% increase in visitors from 2023; a record number and a remarkable achievement! The growing global community of learners engaging with eCancer.org reflects the increasing need for accessible, high-quality oncology education, particularly in low- and middle-income countries where resources remain limited. The rise in new registrations this year is testament to the trust placed in eCancer as a valued, independent educational partner that reflects the priorities of the global community.

Our open access journal, *eCancerMedicalScience*, has gone from strength to strength, publishing a steady flow of high-quality research in both English and Spanish. In 2024, we saw a 35% increase in submissions and a 22% increase in published articles, both reaching record levels. This reflects the growing recognition of the journal as a trusted and inclusive platform for oncology research. The journal continues to uphold our unique "pay what you can afford" model, removing financial barriers to publication and ensuring that authors from all regions can contribute to global cancer knowledge. The readership of our articles continues to expand, demonstrating the reach and relevance of our editorial work.

Video education remains at the heart of our mission to share the latest developments in cancer care and policy. Our production teams have travelled to major oncology conferences around the world, capturing expert interviews and insights to ensure that clinicians everywhere can access the most up-to-date information. Engagement with our videos continues to grow, underscoring their vital role in bridging global knowledge gaps.

The e-learning platform has also expanded its resources, with new courses developed in response to emerging educational needs and thousands of modules completed by healthcare professionals seeking to update their knowledge and skills. Complementing this, our news service continues to provide timely, trusted coverage of developments from across the cancer community, helping readers stay informed in an ever-evolving field.

Our global engagement has deepened through both our events programme and our participation in international research. In 2024, we delivered impactful educational meetings that brought together leading experts and practitioners to share experiences and drive improvements in cancer care. We were also proud to continue our involvement in collaborative research projects such as iBeChange, which addresses behavioural and lifestyle risk factors to support cancer prevention.

As we look ahead to 2025, our focus remains clear: to expand our educational reach, deepen collaborations, and continue providing the free, high-quality resources that empower healthcare professionals everywhere to deliver better cancer care.

On behalf of the Trustees, I would like to thank our truly exceptional team, led by CEO Danny Burke, all our partners and supporters for their dedication and belief in eCancer's mission. Together, we are making a meaningful difference in cancer education and global health.



Professor Richard Sullivan

Chair of Trustees

**The ecancer Global Foundation
TRUSTEES' REPORT CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2024**

Stats:

Key 2024 highlights

ecancer.org

- 764,000 learners
- 3,426 new registrations

Video

- 451 videos published
- Our videos were viewed a total of 1.9 million times
- Filmed at 27 conferences

Journal (ecancermedalscience)

- 537 submitted articles in English and Spanish 537 – 35% increase
- 196 published articles with translations if required 196 – 22% increase
- Our articles were read 1 million times

e-learning

- 3 new courses published
- 4,409 modules completed

News

- 1,590 stories were published from leading oncology sources
- Our news stories were read 485,000 times

Research projects

We are partners in the following research project:

- iBeChange - Addressing psychological and lifestyle risk factors to promote primary cancer prevention

Events

- We ran 6 educational events with international and regional speakers
- 4,300 healthcare professionals attended these events

**The ecancer Global Foundation
TRUSTEES' REPORT CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2024**

Report of the Trustees

The Trustees hereby present the statutory report, with the accounts of The ecancer Global Foundation, for the year ending 31 December 2024.

The results for the year are presented in the form of a Statement of Financial Activities, which incorporates the traditional income and expenditure account, in order to comply with the Statement of Recommended Practice for Charities, and in accordance with the Charities Act 2011.

The Trust

The accounts accompanying this report are the accounts of the charitable trust. It is registered with the Charities Commission, Charity Registration number 1176307.

Charitable objectives

Our vision

A world in which every cancer patient receives the best possible care and treatment.

Our mission and future plans

ecancer's mission is to raise the standards of care for cancer patients across the world through education. Over the next 12 months, ecancer will focus on expanding the number of learners engaging with our resources as well as developing all aspects of our work to meet the needs of the global oncology community.

Public benefit statement:

The ecancer Global Foundation's charitable purpose is carried out for the public benefit in accordance with our vision and mission. The Trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on Charities and Public Benefit.

Educational activities for healthcare professionals

The majority of the oncology professionals who engage with our educational resources do so through our open access and free website, ecancer.org. The site provides a vast knowledge bank covering every cancer type which are developed in partnership with leading global experts to meet regional educational needs. ecancer.org has been publishing free education for the oncology community since 2007 and, as such, has an established audience from around the world.

As well as ecancer.org, our ethos is to provide educational resources to the global oncology community wherever there is a need to as wide an online audience as possible. Our resources are therefore also disseminated through platforms such as YouTube, PubMed, Twitter, Facebook, LinkedIn, Scopus, Web of Science, Embase, EBSCO and Google Scholar as well as other educational partners such as the Union for International Cancer Control (UICC), the International Cancer Control Partnership and the International Society for Geriatric Oncology (SIOG).

A section of ecancer.org is dedicated to healthcare professionals in Latin America with content in predominantly in Spanish but also in Portuguese. We have native Spanish speakers who manage and maintain this section with support from our other team members.

We also publish ecancerpatient.org which is a patient-focused website that provides the latest cancer information direct from experts in an easy-to-understand format that was developed in partnership with patient groups. The goal is to empower patients to be more involved in the decision-making process when it comes to their care.

Our series of educational events in under-served areas of the world is now well established in Latin America and has launched in India with fantastic educational partners allowing us to deliver high quality education in areas of the world that need it most.

**The ecancer Global Foundation
TRUSTEES' REPORT CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2024**

Trustee Recruitment and training programme

The existing Trustees and CEO review any gaps in the group of Trustees on an ongoing basis, and if there is a shortage, will review suitable individuals who fit the requirements profile. Any individual is then approached and recruited, and follows the charity's training and induction process.

Pay and remuneration is reviewed on an annual basis as part of the budgeting process, and is agreed at Trustee level.

Decision making

The charity is managed by the CEO, with support from the Senior Management Team. Key decisions likely to significantly impact the organisation are agreed by the CEO and Trustees, who review and evaluate in detail.

Risk Assessment

In accordance with the SORP requirements, the Trustees carry out wide-ranging reviews of the risks faced by the charity. These reviews look particularly at Health and Safety issues, management and financial accountability and internal security. The Trustees are satisfied that all appropriate and feasible measures have been put in place to reduce the risks to which the charity is exposed. As a consequence of this, the Trustees have greater awareness of the kinds of risks which could affect the charity and have implemented strategies to reduce such risks.

Reserves policy and financial position

As a young charity, we are currently in the process of building reserves to achieve the aims of the organisation which is to maintain free unrestricted reserves:

- To provide a level of working capital that protects the continuity of our core work;
 - To provide a level of funding for unexpected opportunities; and
 - To provide cover for risks such as unforeseen expenditure or unanticipated loss of income.
- The charity's reserves at 31 December 2024 stood at (£59,317) (2023 – (£120,294)).
 - Of this, £524,770 (2023 - £318,144) represents restricted reserves and £26,182 (2023 - £35,225) is designated for fixed assets, therefore free reserves stood at £(609,969) (2023 – (£473,663)).

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees of the Charity are required to prepare for each financial year accounts which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing those financial statements, the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed dated 15 December 2017. 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.

21/10/2025

Approved by the Trustees on and signed as authorised

Richard Sullivan

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Prof. Richard Sullivan

**The ecancer Global Foundation
AUDITOR'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

We have audited the financial statements of The ecancer Global Foundation for the year ended 31 December 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statement and our auditor's report thereon. The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**The ecancer Global Foundation
AUDITOR'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

**The ecancer Global Foundation
AUDITOR'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

Extent to which the audit was considered capable of detecting irregularities, including fraud

Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISA's (UK).

In identifying and assessing risks of material mis-statement in respect of fraud, including irregularities and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory frameworks applicable to the company financial statements or that had a fundamental effect on the company's operations. We determined that the most significant laws and regulations included UK GAAP, UK Companies Act 2006 and taxation laws.
- We understood how the company is complying with those legal and regulatory frameworks by making inquiries of management, those responsible for legal and compliance procedures.
- We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
 - Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
 - Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process. Detailed analysis of journals posted through the accounting system during the year to 31 December 2024 has been undertaken;
 - Understanding the controls in place to prevent and detect fraud. Reliance was not placed on controls for the entirety of the audit, instead taking a substantive testing approach, however controls were in place to prevent fraud, and they appeared to be working effectively;
 - Challenging assumptions and judgements made by management in its significant accounting estimates.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Martin Howard

.....
Martin Howard (Senior Statutory Auditor)
For and on behalf of Hazlewoods LLP, Statutory Auditor

Windsor House
Bayshill Road
Cheltenham
GL50 3AT

21/10/2025
Date:

Hazlewoods LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006

The ecancer Global Foundation
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

INCOMING RESOURCES	Notes	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
Unrestricted funds		2024	2024	2024	2023
		£	£	£	£
Donations and legacies		30,529	912	31,441	1,022
Grant amortisation		661	-	661	661
Charitable Activities					
E-learning		8,119	24,068	32,187	26,000
Events		-	7,234	7,234	158,423
Journal		-	20,273	20,273	11,649
Educational video		261,606	477,114	738,720	756,543
Other Activities to Generate Funds					
Advertising income		142,112	-	142,112	76,668
Total Incoming Resources		443,027	529,601	972,628	1,030,966
Resources Expended					
Raising funds		97,203	-	97,203	91,386
Charitable Expenditure					
E-learning		18,443	73,268	91,711	97,013
Events		61,876	67,196	129,072	397,876
Journal		-	106,066	106,066	117,890
Research projects		-	354	354	33,527
Educational videos		145,630	248,747	394,377	512,329
Website		-	92,645	92,645	94,808
Advertising		223	-	223	577
		323,375	588,276	911,651	1,254,020
Total Resources Expended	2	323,375	588,276	911,651	1,345,406
Net movements in funds		119,652	(58,675)	60,977	(314,440)
Transfer between funds		(265,002)	265,002	-	-
Total funds brought forward		(438,437)	318,143	(120,294)	194,146
Balance carried forward at 31 December 2024		(583,787)	524,470	(59,317)	(120,294)

**The ecancer Global Foundation
BALANCE SHEET AT 31 DECEMBER 2024**

	Note	2024	2023 £
Fixed assets	3,7	<u>26,182</u>	<u>35,225</u>
Current Assets			
Debtors and prepayments	4,7	59,367	166,217
Cash at bank and in hand		<u>173,474</u>	<u>136,053</u>
		232,841	302,270
Less Creditors: Amounts falling due within one year	5,7	(318,340)	(457,789)
Net Current (Liabilities) / Assets		(85,499)	(155,519)
Net (Liabilities) / Assets		<u>(59,317)</u>	<u>(120,294)</u>
Represented by:			
Restricted funds:	6	524,470	318,143
Unrestricted funds	6	<u>(583,787)</u>	<u>(438,437)</u>
		<u>(59,317)</u>	<u>(120,294)</u>

Approved by the trustees on 21/10/2025 and signed on their behalf by:

Richard Sullivan
.....
Prof R Sullivan

The ecancer Global Foundation
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
Cash flows from operating activities		
Surplus / (deficit) for the year	60,977	(314,440)
Adjustments to cash flows from non-cash items		
Depreciation and amortisation	10,364	10,112
	<u>71,341</u>	<u>(304,328)</u>
Working capital adjustments		
Increase in debtors	106,850	171,597
Decrease in creditors	<u>(139,449)</u>	<u>(21,848)</u>
Cash generated from / (in) operations	(32,599)	149,749
Net cash flow from operating activities	<u>38,742</u>	<u>(154,579)</u>
Cash flows from investing activities		
Acquisitions of tangible assets	<u>(1,321)</u>	<u>(4,185)</u>
Net cash flows from investing activities	<u>(1,321)</u>	<u>(4,185)</u>
Net (decrease)/increase in cash and cash equivalents	37,421	(158,764)
Cash and cash equivalents at 1 January	<u>136,053</u>	<u>294,817</u>
Cash and cash equivalents at 31 December	<u><u>173,474</u></u>	<u><u>136,053</u></u>

**The ecancer Global Foundation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. Accounting Policies

Basis of Preparation

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, adopting the following principal accounting policies all of which are in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

General information

The financial statements are presented in Pounds Sterling. The charity is a public benefit charitable incorporated organisation, incorporated in England and Wales.

The address of its registered office is:
13 King Square Avenue
Bristol
BS2 8HU

Judgements and estimation uncertainty

The trustees consider that there are no key areas of judgement or estimation uncertainty to be disclosed in these financial statements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated in the accounts at cost or revalued amount less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.

Depreciation is provided to write off the cost/value of assets over their useful lives as follows:

Office equipment	5 years
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Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade receivables

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. All debtors are repayable within one year and are hence included at the undiscounted amount of the cash expected to be received. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Trade payables

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting year, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

The ecancer Global Foundation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Legacies, Donations and Grants Receivable

All income is recognised when receivable and when capable of financial measurement. Receipts of property investments or other gifts in kind are included at market value.

Going concern

There are no significant factors affecting the charity's ability to continue as a going concern.

Expenditure on Charitable activities

Expenditure on Charitable activities is included in the Statement of Financial Activities on an accruals basis. Where expenditure is directly attributable to more than one activity, it is apportioned across cost categories on the basis of the proportion of income receivable relating to each activity.

Funds

Funds held by the charity are either:

- Unrestricted general funds, which can be used in accordance with the charitable objects at the discretion of the Trustees; or
- Unrestricted designated funds, which can be used in accordance with the Charitable objects, in respect of specific projects ear-marked by the Trustees; or
- Restricted funds, which can only be used for particular restricted purposes within the objects of the charity. Restrictions are specified by the donor or when funds are raised for particular restricted purposes. All funds received to date have been applied against capital projects.

Pensions

The company operates a defined contribution scheme for certain employees. The contributions are charged to revenue in the year in which they are incurred.

2. Analysis of Total Resources Expended

	Direct Activities £	Grant funding £	Support costs (see 2a below) £	2024 Total £	2023 Total £
Charitable Expenditure					
E-learning	-	86,789	4,921	91,710	97,013
Events	-	108,006	21,066	129,072	397,876
Journal	94,114	-	11,952	106,066	120,890
Research projects	354	-	-	354	33,527
Educational videos	-	336,874	57,505	394,379	509,329
Raising funds	97,203	-	-	97,203	91,386
Website and advertisements	92,867	-	-	92,867	95,385
	284,538	531,669	95,444	911,651	1,345,406

The ecancer Global Foundation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Support costs are allocated on the basis of full-time equivalents.

	2024	2023
	£	£
Staff costs:		
Wages and salaries	434,731	528,190
Social security costs	36,892	50,624
Pension costs	26,018	37,686
	<u>497,641</u>	<u>616,500</u>

	Number	Number
	14	18
The average number of full time employees In the period was		

No employee earned £60,000 or more, and no Trustees were remunerated through the charity.

During the year, the charity made redundancy payments of £nil (2023 - £5,674).

2a. Analysis of Support Costs

	2024	2023
	£	£
E-learning	4,921	7,262
Events	21,066	31,089
Journal	11,952	17,638
Educational videos	57,505	84,865
	<u>95,444</u>	<u>140,854</u>

Support costs are all allocated to charitable expenditure, other than £nil (2023 - £nil) incurred in relation to raising funds within the year.

Audit fees accrued during the year was £9,600 (2023 - £9,300). No other services were provided by the auditors.

The ecancer Global Foundation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

3. Fixed assets

	Office equipment £
Cost	
At 1 January 2024	53,198
Additions	1,321
December 31, 2024	<u>54,519</u>
Depreciation	
At 1 January 2024	17,973
Charge for the year	10,364
December 31, 2024	<u>28,337</u>
Net book value	
December 31, 2024	<u><u>26,182</u></u>
December 31, 2023	<u><u>35,225</u></u>

4. Debtors

	2024 £	2023 £
Trade debtors	57,582	160,892
Prepayments and accrued income	1,785	5,325
	<u>59,367</u>	<u>166,217</u>

The ecancer Global Foundation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

5. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	3,216	55,382
Taxation and social security	11,434	12,416
Accruals and deferred income	296,420	373,051
Other creditors	-	9,009
Capital grants	7,270	7,931
	<u>318,340</u>	<u>457,789</u>

Included within accruals and deferred income is £270,320 (2023 - £325,189) in relation to income deferred on performance-related grants. These grants are considered to contain conditions that require the charity to undertake certain activities before it becomes fully entitled to the respective grant monies.

Reconciliation of deferred income

	Deferred income
	£
At 1 January 2024	325,189
Deferred income released	(188,352)
Additional deferred income	133,483
At 31 December 2024	<u>270,320</u>

6. Funds

	1 January	Incoming	Transfer	Outgoing	31 December
	2024	resources	between	resources	2024
	£	£	funds	£	£
			£		
General fund	(438,437)	443,027	(265,002)	(323,375)	(583,787)
Restricted fund					
E-learning	22,952	24,068	26,248	(73,268)	-
Events	-	7,234	59,962	(67,196)	-
Journal	-	20,273	85,793	(106,066)	-
Research	-	-	354	(354)	-
Educational videos	295,191	478,026	-	(248,747)	524,470
Website	-	-	92,645	(92,645)	-
Transfer between funds	-	-	-	-	-
	<u>(120,294)</u>	<u>972,628</u>	<u>-</u>	<u>(911,651)</u>	<u>(59,317)</u>

The restricted funds are held separately as they relate to specific performance related grant funds and expenditure. They represent various projects for which the donors have specified the use of the funds. These have been grouped into various categories for the purpose of the note above.

**The ecancer Global Foundation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

7. Reconciliation of funds per asset/liability

	Unrestricted funds £	Restricted funds £	2024 Total £
Fixed assets	26,182	-	26,182
Cash at bank and in hand	173,474	-	173,474
Current assets	59,367	-	59,367
Current liabilities	(48,020)	(270,320)	(318,340)
	<u>211,003</u>	<u>(270,320)</u>	<u>(59,317)</u>
	Unrestricted funds £	Restricted funds £	2023 Total £
Fixed assets	35,225	-	35,225
Cash at bank and in hand	136,053	-	136,053
Current assets	166,217	-	166,217
Current liabilities	(132,600)	(325,189)	(457,789)
	<u>204,895</u>	<u>(325,189)</u>	<u>(120,294)</u>

THE ECANCER GLOBAL FOUNDATION

England & Wales - Charity number 1176307

Accounts

Charity Number: 1176307

The ecancer Global Foundation
FINANCIAL STATEMENTS
For the Year Ended 31 December 2023

**The ecancer Global Foundation
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**The ecancer Global Foundation
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Principal address

The ecancer Global Foundation
13 King Square Avenue
Bristol
BS2 8HU

Independent Examiners

Hazlewoods LLP
Windsor House
Bayshill Road
Cheltenham
GL50 3AT

Trustees:

The trustees who served during the year were:

Emily Sarah Kobbe
Penelope Jane Crocker
Professor Richard Sullivan
James Isola
Cristian Herra
Grosbeck Parham

**The ecaner Global Foundation
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Message from the chair

As we look back on 2023, I am delighted to share the incredible strides ecaner has made in advancing global cancer education. The impressive team at ecaner have continued to expand our reach and impact, with a focus on providing valuable educational resources, particularly in low- and middle-income countries.

This year, we have connected with over 655,000 learners through *ecancer.org*, demonstrating the significant demand for accessible, high-quality cancer education. Our video library has continued to flourish with 766 new videos published and over 1.7 million views from healthcare professionals around the world. These videos, many filmed at leading oncology conferences, are a vital part of our mission to disseminate the latest developments in cancer care.

Our journal continues to support researchers, particularly in low-resource settings, with 161 articles published this year. We are particularly proud of the inclusive nature of our "pay what you can afford" model, ensuring that research is available to all, regardless of their financial means.

In addition, we have deepened our involvement in vital international research projects, such as PIONEER, the European Network of Excellence for Big Data in Prostate Cancer, and the *Women, Power and Cancer* Lancet Commission, which addresses gender inequality in cancer care.

Our events programme saw unprecedented success this year, with 12 events reaching healthcare professionals across the world, bringing together international and regional experts to share knowledge and improve patient outcomes.

2023 has been a challenging year financially with funds secured in previous years used to support our global events programme resulting in a deficit. The Senior Management Team have taken steps to rectify this moving forward with a renewed focus on managing resources efficiently, strengthening financial sustainability, and ensuring robust planning for 2024 and beyond.

As we look ahead to 2024, we are excited to build on our achievements and continue providing high quality education and partnerships to continue transforming cancer care globally. Thank you to all our supporters and partners for your unwavering commitment to this cause.



Professor Richard Sullivan

Chair of Trustees

**The ecancer Global Foundation
TRUSTEES' REPORT CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023**

Stats:

Key 2023 highlights

ecancer.org

- 655,000 learners
- 3,678 new registrations

Video

- 766 videos published
- Our videos were viewed a total of 1,720,000 times
- Filmed at 36 conferences

Journal (ecancermedicalsecience)

- 399 submitted articles in English and Spanish
- 161 published articles with translations if required
- Our articles were read 960,000 times

e-learning

- 2 new courses published
- 3,691 modules completed

News

- 1,464 stories were published from leading oncology sources
- Our news stories were read 421,000 times

Research projects

We are partners in the following projects funded by the EU and National Institutes of Health (USA):

- PIONEER – The European Network of Excellence for Big Data in Prostate Cancer
- Women, power and cancer: A Lancet Commission
- iBeChange - Addressing psychological and lifestyle risk factors to promote primary cancer prevention

Events

- We ran 12 events
- 3,661 healthcare professionals attended these events with international and regional speakers

**The ecancer Global Foundation
TRUSTEES' REPORT CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023**

Report of the Trustees

The Trustees hereby present the statutory report, with the accounts of The ecancer Global Foundation, for the year ending 31 December 2023.

The results for the year are presented in the form of a Statement of Financial Activities, which incorporates the traditional income and expenditure account, in order to comply with the Statement of Recommended Practice for Charities, and in accordance with the Charities Act 2011.

The Trust

The accounts accompanying this report are the accounts of the charitable trust. It is registered with the Charities Commission, Charity Registration number 1176307.

Charitable objectives

Our vision

A world in which every cancer patient receives the best possible care and treatment.

Our mission and future plans

ecancer's mission is to raise the standards of care for cancer patients across the world through education. Over the next 12 months, ecancer will focus on expanding the number of learners engaging with our resources as well as developing all aspects of our work to meet the needs of the global oncology community.

Public benefit statement:

The ecancer Global Foundation's charitable purpose is carried out for the public benefit in accordance with our vision and mission. The Trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on Charities and Public Benefit.

Educational activities for healthcare professionals

The majority of the oncology professionals who engage with our educational resources do so through our open access and free website, ecancer.org. The site provides a vast knowledge bank covering every cancer type which are developed in partnership with leading global experts to meet regional educational needs. ecancer.org has been publishing free education for the oncology community since 2007 and, as such, has an established audience from around the world.

As well as ecancer.org, our ethos is to provide educational resources to the global oncology community wherever there is a need to as wide an online audience as possible. Our resources are therefore also disseminated through platforms such as YouTube, PubMed, Twitter, Facebook, LinkedIn, Scopus, Web of Science, Embase, EBSCO and Google Scholar as well as other educational partners such as the Union for International Cancer Control (UICC), the International Cancer Control Partnership and the International Society for Geriatric Oncology (SIOG).

A section of ecancer.org is dedicated to healthcare professionals in Latin America with content in predominantly in Spanish but also in Portuguese. We have native Spanish speakers who manage and maintain this section with support from our other team members.

We also publish ecancerpatient.org which is a patient-focused website that provides the latest cancer information direct from experts in an easy-to-understand format that was developed in partnership with patient groups. The goal is to empower patients to be more involved in the decision-making process when it comes to their care.

Our series of educational events in under-served areas of the world is now well established in Latin America and has launched in India with fantastic educational partners allowing us to deliver high quality education in areas of the world that need it most.

**The ecancer Global Foundation
TRUSTEES' REPORT CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023**

Trustee Recruitment and training programme

The existing Trustees and CEO review any gaps in the group of Trustees on an ongoing basis, and if there is a shortage, will review suitable individuals who fit the requirements profile. Any individual is then approached and recruited, and follows the charity's training and induction process.

Pay and remuneration is reviewed on an annual basis as part of the budgeting process, and is agreed at Trustee level.

Decision making

The charity is managed by the CEO, with support from the Senior Management Team. Key decisions likely to significantly impact the organisation are agreed by the CEO and Trustees, who review and evaluate in detail.

Risk Assessment

In accordance with the SORP requirements, the Trustees carry out wide-ranging reviews of the risks faced by the charity. These reviews look particularly at Health and Safety issues, management and financial accountability and internal security. The Trustees are satisfied that all appropriate and feasible measures have been put in place to reduce the risks to which the charity is exposed. As a consequence of this, the Trustees have greater awareness of the kinds of risks which could affect the charity and have implemented strategies to reduce such risks.

Reserves policy and financial position

As a young charity, we are currently in the process of building reserves to achieve the aims of the organisation which is to maintain free unrestricted reserves:

- To provide a level of working capital that protects the continuity of our core work;
 - To provide a level of funding for unexpected opportunities; and
 - To provide cover for risks such as unforeseen expenditure or unanticipated loss of income.
- The charity's reserves at 31 December 2023 stood at (£120,294) (2022 – £194,146).
 - Of this, £318,144 (2022 - £5,501) represents restricted reserves and £35,225 (2022 - £41,210) is designated for fixed assets, therefore free reserves stood at (£473,663) (2022 - £147,435).

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees of the Charity are required to prepare for each financial year accounts which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing those financial statements, the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed dated 15 December 2017. 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.

22/10/2024

Approved by the Trustees on and signed as authorised

Richard Sullivan

.....
Prof. Richard Sullivan

**The ecancer Global Foundation
AUDITOR'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

We have audited the financial statements of The ecancer Global Foundation for the year ended 31 December 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statement and our auditor's report thereon. The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**The ecancer Global Foundation
AUDITOR'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

**The ecancer Global Foundation
AUDITOR'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Extent to which the audit was considered capable of detecting irregularities, including fraud

Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISA's (UK).

In identifying and assessing risks of material mis-statement in respect of fraud, including irregularities and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory frameworks applicable to the company financial statements or that had a fundamental effect on the company's operations. We determined that the most significant laws and regulations included UK GAAP, UK Companies Act 2006 and taxation laws.
- We understood how the company is complying with those legal and regulatory frameworks by making inquiries of management, those responsible for legal and compliance procedures.
- We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
 - Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
 - Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process. Detailed analysis of journals posted through the accounting system during the year to 31 December 2023 has been undertaken;
 - Understanding the controls in place to prevent and detect fraud. Reliance was not placed on controls for the entirety of the audit, instead taking a substantive testing approach, however controls were in place to prevent fraud, and they appeared to be working effectively;
 - Challenging assumptions and judgements made by management in its significant accounting estimates.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Martin Howard

.....
Martin Howard (Senior Statutory Auditor)
For and on behalf of Hazlewoods LLP, Statutory Auditor

Windsor House
Bayshill Road
Cheltenham
GL50 3AT

22/10/2024
Date:

Hazlewoods LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006

The ecancer Global Foundation
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

INCOMING RESOURCES	Notes	Unrestricted funds	Restricted funds 2023	Total funds 2023	Total funds 2022
Unrestricted funds		2023		2023	2022
		£	£	£	£
Donations and legacies		1,022	-	1,022	1,083
Grant amortisation		661	-	661	1,322
Charitable Activities					
E-learning		-	26,000	26,000	118,199
Events		-	158,423	158,423	324,552
Journal		11,649	-	11,649	8,004
Research projects		-	-	-	-
Educational video		344,851	411,692	756,543	773,586
Other Activities to Generate Funds					
Advertising income		76,668	-	76,668	109,846
Total Incoming Resources		434,851	596,115	1,030,966	1,336,592
Resources Expended					
Raising funds		91,386	-	91,386	75,008
Charitable Expenditure					
E-learning		93,966	3,047	97,013	160,587
Events		126,280	271,596	397,876	400,265
Journal		117,890	-	117,890	136,654
Research projects		-	33,527	33,527	-
Educational videos		395,828	116,501	512,329	455,463
Website		94,808	-	94,808	98,696
Advertising		577	-	577	67
		829,349	424,671	1,254,020	1,251,732
Total Resources Expended	2	920,735	424,671	1,345,406	1,326,740
Net movements in funds		(485,884)	171,444	(314,440)	9,851
Transfer between funds		(141,198)	141,198	-	-
Total funds brought forward		188,645	5,501	194,146	184,295
Balance carried forward at 31 December 2023		(438,437)	318,143	(120,294)	194,146

The ecancer Global Foundation
BALANCE SHEET AT 31 DECEMBER 2023

	Note	2023	2022 £
Fixed assets	3,7	35,225	41,210
Current Assets			
Debtors and prepayments	4,7	166,217	337,814
Cash at bank and in hand		136,053	294,817
		<u>302,270</u>	<u>632,631</u>
Less Creditors: Amounts falling due within one year	5,7	(457,789)	(479,695)
Net Current (Liabilities) / Assets		(155,519)	152,936
Net (Liabilities) / Assets		<u>(120,294)</u>	<u>194,146</u>
Represented by:			
Restricted funds:	6	318,143	5,501
Unrestricted funds	6	<u>(438,437)</u>	<u>188,645</u>
		<u>(120,294)</u>	<u>194,146</u>

22/10/2024

Approved by the trustees on and signed on their behalf by:

Richard Sullivan

.....
 Prof R Sullivan

The ecancer Global Foundation
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
Cash flows from operating activities		
(Deficit) / surplus for the year	(314,440)	9,851
Adjustments to cash flows from non-cash items		
Depreciation and amortisation	10,112	6,738
	<u>(304,328)</u>	<u>16,589</u>
Working capital adjustments		
Decrease/(increase) in debtors	171,597	(154,359)
Decrease in creditors	<u>(21,848)</u>	<u>(117,455)</u>
Cash generated from / (in) operations	149,749	(271,814)
Net cash flow from operating activities	<u>(154,579)</u>	<u>(255,225)</u>
Cash flows from investing activities		
Acquisitions of tangible assets	<u>(4,185)</u>	<u>(45,703)</u>
Net cash flows from investing activities	<u>(4,185)</u>	<u>(45,703)</u>
Net (decrease)/increase in cash and cash equivalents	(158,764)	(300,928)
Cash and cash equivalents at 1 January	<u>294,817</u>	<u>595,745</u>
Cash and cash equivalents at 31 December	<u><u>136,053</u></u>	<u><u>294,817</u></u>

**The ecancer Global Foundation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. Accounting Policies

Basis of Preparation

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, adopting the following principal accounting policies all of which are in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

General information

The financial statements are presented in Pounds Sterling. The charity is a public benefit charitable incorporated organisation, incorporated in England and Wales.

The address of its registered office is:
13 King Square Avenue
Bristol
BS2 8HU

Judgements and estimation uncertainty

The trustees consider that there are no key areas of judgement or estimation uncertainty to be disclosed in these financial statements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated in the accounts at cost or revalued amount less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.

Depreciation is provided to write off the cost/value of assets over their useful lives as follows:

Office equipment	5 years
------------------	---------

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade receivables

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. All debtors are repayable within one year and are hence included at the undiscounted amount of the cash expected to be received. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Trade payables

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting year, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

The ecancer Global Foundation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Legacies, Donations and Grants Receivable

All income is recognised when receivable and when capable of financial measurement. Receipts of property investments or other gifts in kind are included at market value.

Going concern

There are no significant factors affecting the charity's ability to continue as a going concern.

Expenditure on Charitable activities

Expenditure on Charitable activities is included in the Statement of Financial Activities on an accruals basis. Where expenditure is directly attributable to more than one activity, it is apportioned across cost categories on the basis of the proportion of income receivable relating to each activity.

Funds

Funds held by the charity are either:

- Unrestricted general funds, which can be used in accordance with the charitable objects at the discretion of the Trustees; or
- Unrestricted designated funds, which can be used in accordance with the Charitable objects, in respect of specific projects ear-marked by the Trustees; or
- Restricted funds, which can only be used for particular restricted purposes within the objects of the charity. Restrictions are specified by the donor or when funds are raised for particular restricted purposes. All funds received to date have been applied against capital projects.

Pensions

The company operates a defined contribution scheme for certain employees. The contributions are charged to revenue in the year in which they are incurred.

2. Analysis of Total Resources Expended

	Direct Activities £	Grant funding £	Support costs (see 2a below) £	2023 Total £	2022 Total £
Charitable Expenditure					
E-learning	-	89,751	7,262	97,013	109,044
Events	-	366,787	31,089	397,876	452,798
Journal	103,252	-	17,638	120,890	136,654
Research projects	33,527	-	-	33,527	-
Educational videos	-	424,464	84,865	509,329	453,324
Raising funds	91,386	-	-	91,386	76,121
Website and advertisements	95,385	-	-	95,385	98,799
	<u>323,550</u>	<u>881,002</u>	<u>140,854</u>	<u>1,345,406</u>	<u>1,326,740</u>

The ecancer Global Foundation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Support costs are allocated on the basis of full-time equivalents.

	2023	2022
	£	£
Staff costs:		
Wages and salaries	528,190	523,293
Social security costs	50,624	46,849
Pension costs	37,686	37,969
	<u>616,500</u>	<u>608,111</u>

	Number	Number
The average number of full time employees In the period was	18	19

No employee earned £60,000 or more, and no Trustees were remunerated through the charity.

During the year, the charity made redundancy payments of £5,674 (2022 - £nil).

2a. Analysis of Support Costs

	2023	2022
	£	£
E-learning	7,262	8,162
Events	31,089	35,381
Journal	17,638	20,445
Educational videos	84,865	75,091
	<u>140,854</u>	<u>139,079</u>

Support costs are all allocated to charitable expenditure, other than £nil (2022 - £nil) incurred in relation to raising funds within the year.

Audit fees accrued during the year was £9,300 (2022 - £3,700). No other services were provided by the auditors.

The ecancer Global Foundation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

3. Fixed assets

	Office equipment £
Cost	
At 1 January 2023	49,071
Additions	4,127
December 31, 2023	<u>53,198</u>
Depreciation	
At 1 January 2023	7,861
Charge for the year	10,112
December 31, 2023	<u>17,973</u>
Net book value	
December 31, 2023	<u><u>35,225</u></u>
December 31, 2022	<u><u>41,210</u></u>

4. Debtors

	2023 £	2022 £
Trade debtors	160,892	333,522
Prepayments and accrued income	<u>5,325</u>	<u>4,292</u>
	<u><u>166,217</u></u>	<u><u>337,814</u></u>

The ecancer Global Foundation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

5. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	55,382	30,990
Taxation and social security	12,416	23,791
Accruals and deferred income	373,051	380,450
Other creditors	9,009	35,872
Capital grants	7,931	8,592
	<u>457,789</u>	<u>479,695</u>

Included within accruals and deferred income is £325,189 (2022 - £336,386) in relation to income deferred on performance-related grants. These grants are considered to contain conditions that require the charity to undertake certain activities before it becomes fully entitled to the respective grant monies.

Reconciliation of deferred income

	Deferred income
	£
At 1 January 2023	336,386
Deferred income released	(309,588)
Additional deferred income	298,391
At 31 December 2023	<u>325,189</u>

6. Funds

	1 January	Incoming	Transfer	Outgoing	31 December
	2023	resources	between	resources	2023
	£	£	funds	£	£
			£		
General fund	188,645	434,851	(141,199)	(920,734)	(438,437)
Restricted fund					
E-learning	-	26,000	-	(3,048)	22,952
Events	-	158,423	113,173	(271,596)	-
Journal	-	-	-	-	-
Research	5,501	-	28,026	(33,527)	-
Educational videos	-	411,692	-	(116,501)	295,191
Transfer between funds	-	-	-	-	-
	<u>194,146</u>	<u>1,030,966</u>	<u>-</u>	<u>(1,345,406)</u>	<u>(120,294)</u>

The restricted funds are held separately as they relate to specific performance related grant funds and expenditure. They represent various projects for which the donors have specified the use of the funds. These have been grouped into various categories for the purpose of the note above.

**The ecancer Global Foundation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. Reconciliation of funds per asset/liability

	Unrestricted funds £	Restricted funds £	2023 Total £
Fixed assets	35,225	-	35,225
Cash at bank and in hand	136,053	-	136,053
Current assets	166,217	-	166,217
Current liabilities	(132,600)	(325,189)	(457,789)
	<u>204,895</u>	<u>(325,189)</u>	<u>(120,294)</u>

	Unrestricted funds £	Restricted funds £	2022 Total £
Fixed assets	41,210	-	41,210
Cash at bank and in hand	294,817	-	294,817
Current assets	337,814	-	337,814
Current liabilities	(143,309)	(336,386)	(479,695)
	<u>530,532</u>	<u>(336,386)</u>	<u>194,146</u>

THE ECANCER GLOBAL FOUNDATION

England & Wales - Charity number 1176307

Accounts

Charity Number: 1176307

The ecancer Global Foundation
FINANCIAL STATEMENTS
For the Year Ended 31 December 2022

**The ecancer Global Foundation
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**The ecancer Global Foundation
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Principal address

The ecancer Global Foundation
13 King Square Avenue
Bristol
BS2 8HU

Independent Examiners

Hazlewoods LLP
Windsor House
Bayshill Road
Cheltenham
GL50 3AT

Trustees:

The trustees who served during the year were:

Emily Sarah Kobbe
Penelope Jane Crocker
Professor Richard Sullivan
James Isola
Cristian Herra
Grosbeck Parham

**The ecancer Global Foundation
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Message from the chair

2022 has been a hugely significant year for the organisation outstandingly led by Mr Danny Burke and his team with key funding secured to run a record number of educational events across the year. We were able to run events in eight low- or middle-income countries focusing on value-based care, ensuring that scarce resources are maximised to benefit as many patients as possible and the Choosing Wisely global initiative. These events have been hugely appreciated by the global oncology community and multi-disciplinary healthcare professionals on the ground. We have also smashed our record number of learners we have supported throughout the year. An amazing 764,000 visitors engaged with learning resources through our website ecancer.org which is an 191% increase since 2018. ecancer has gone from strength to strength despite the challenging times we find ourselves in.

Our focus on supporting the global Choosing Wisely initiative is also evident with the e-learning and video resources we have published which complement our events series and support a blended approach to learning. We also continue to publish educational interviews from the leading cancer conferences, giving unrestricted access to the key developments presented to the wider global audience irrespective of where they live and their resources.

Our Journal continues to be recognised as a vital free resource for authors and researchers in Low- and middle-income countries with our unique approach to supporting their work and our 'pay what you can afford' policy.

2023 promises to be an exciting year where we continue to grow our events programme and do everything we can to improve patient care globally through education. We look forward to widening our partnerships and innovating across many different areas



Professor Richard Sullivan

Chair of Trustees

**The eCancer Global Foundation
TRUSTEES' REPORT CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2022**

Report of the Trustees

The Trustees hereby present the statutory report, with the accounts of The eCancer Global Foundation, for the year ending 31 December 2022.

The results for the year are presented in the form of a Statement of Financial Activities, which incorporates the traditional income and expenditure account, in order to comply with the Statement of Recommended Practice for Charities, and in accordance with the Charities Act 2022.

The Trust

The accounts accompanying this report are the accounts of the charitable trust. It is registered with the Charities Commission, Charity Registration number 1176307.

Charitable objectives

Our vision

A world in which every cancer patient receives the best possible care and treatment.

Our mission and future plans

eCancer's mission is to raise the standards of care for cancer patients across the world through education. Throughout the next 12 months, the charity will focus on managing the post Brexit process, as well as managing the transition to a post COVID world. The charity also aims to build on the success of 2022 and to increase the levels of income while effectively managing expenditure.

Another key future plan for the charity is to recruit the first Individual Giving Fundraiser and develop a comprehensive fundraising strategy.

Public benefit statement:

The eCancer Global Foundation's charitable purpose is carried out for the public benefit in accordance with our vision and mission. The Trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2022 to have due regard to the Charity Commission's general guidance on Charities and Public Benefit.

Educational activities for healthcare professionals

The majority of the oncology professionals who engage with our educational resources do so through our open access and free website, eCancer.org. The site provides a vast knowledge bank covering every cancer type which are developed in partnership with leading global experts to meet regional educational needs. eCancer.org has been publishing free education for the oncology community since 2007 and, as such, has an established audience from around the world.

As well as eCancer.org, our ethos is to provide educational resources to the global oncology community wherever there is a need to as wide an online audience as possible. Our resources are therefore also disseminated through platforms such as YouTube, PubMed, Twitter, Facebook, LinkedIn, Scopus, Web of Science, Embase, EBSCO and Google Scholar as well as other educational partners such as the Union for International Cancer Control (UICC), the International Cancer Control Partnership and the International Society for Geriatric Oncology (SIOG).

A section of eCancer.org is dedicated to healthcare professionals in Latin America with content in predominantly in Spanish but also in Portuguese. We have native Spanish speakers who manage and maintain this section with support from our other team members.

We also publish eCancerPatient.org which is a patient-focused website that provides the latest cancer information direct from experts in an easy-to-understand format that was developed in partnership with patient groups. The goal is to empower patients to be more involved in the decision-making process when it comes to their care.

Our series of educational events in under-served areas of the world is now well established in Latin America and has launched in India with fantastic educational partners allowing us to deliver high quality education in areas of the world that need it most.

**The ecancer Global Foundation
TRUSTEES' REPORT CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2022**

Trustee Recruitment and training programme

The existing Trustees and CEO review any gaps in the group of Trustees on an ongoing basis, and if there is a shortage, will review suitable individuals who fit the requirements profile. Any individual is then approached and recruited, and follows the charity's training and induction process.

Pay and remuneration is reviewed on an annual basis as part of the budgeting process, and is agreed at Trustee level.

Decision making

The charity is managed by the CEO, with support from the Senior Management Team. Key decisions likely to significantly impact the organisation are agreed by the CEO and Trustees, who review and evaluate in detail.

Risk Assessment

In accordance with the SORP requirements, the Trustees carry out wide-ranging reviews of the risks faced by the charity. These reviews look particularly at Health and Safety issues, management and financial accountability and internal security. The Trustees are satisfied that all appropriate and feasible measures have been put in place to reduce the risks to which the charity is exposed. As a consequence of this, the Trustees have greater awareness of the kinds of risks which could affect the charity and have implemented strategies to reduce such risks.

Reserves policy and financial position

As a young charity, we are currently in the process of building reserves to achieve the aims of the organisation which is to maintain free unrestricted reserves:

- To provide a level of working capital that protects the continuity of our core work;
 - To provide a level of funding for unexpected opportunities; and
 - To provide cover for risks such as unforeseen expenditure or unanticipated loss of income.
- The charity's reserves at 31 December 2022 stood at £194,146 (2021 – £184,295).
 - Of this, £5,501 (2021 - £28,383) represents restricted reserves, therefore free reserves stood at £188,645 (2021 – £155,912).

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees of the Charity are required to prepare for each financial year accounts which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing those financial statements, the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2022, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed dated 15 December 2017. 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.

18/12/2023

Approved by the Trustees on and signed as authorised

Richard Sullivan

.....
Prof. Richard Sullivan

**The ecancer Global Foundation
AUDITOR'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

We have audited the financial statements of The ecancer Global Foundation for the year ended 31 December 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2022.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statement and our auditor's report thereon. The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**The ecancer Global Foundation
AUDITOR'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2022 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

**The ecancer Global Foundation
AUDITOR'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

Extent to which the audit was considered capable of detecting irregularities, including fraud

Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISA's (UK).

In identifying and assessing risks of material mis-statement in respect of fraud, including irregularities and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory frameworks applicable to the company financial statements or that had a fundamental effect on the company's operations. We determined that the most significant laws and regulations included UK GAAP, UK Companies Act 2006 and taxation laws.
- We understood how the company is complying with those legal and regulatory frameworks by making inquiries of management, those responsible for legal and compliance procedures.
- We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
 - Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
 - Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process. Detailed analysis of journals posted through the accounting system during the year to 31 December 2022 has been undertaken;
 - Understanding the controls in place to prevent and detect fraud. Reliance was not placed on controls for the entirety of the audit, instead taking a substantive testing approach, however controls were in place to prevent fraud, and they appeared to be working effectively;
 - Challenging assumptions and judgements made by management in its significant accounting estimates.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2022. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Martin Howard

.....
Martin Howard (Senior Statutory Auditor)
For and on behalf of Hazlewoods LLP, Statutory Auditor

Windsor House
Bayshill Road
Cheltenham
GL50 3AT

18/12/2023
Date:

Hazlewoods LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006

The ecancer Global Foundation
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

INCOMING RESOURCES	Notes	Unrestricted funds	Restrict	Total	Total
Unrestricted funds		2022	d funds	funds 2022	funds
		£	2022	£	2021
			£		£
Donations and legacies		1,083	-	1,083	254
Grant amortisation		1,322	-	1,322	-
Charitable Activities					
E-learning		33,199	85,000	118,199	110,922
Events		107,673	216,879	324,552	11,130
Journal		8,004	-	8,004	20,997
Research projects		-	-	-	-
Educational video		408,633	364,953	773,586	669,759
Website		-	-	-	22,900
Other Activities to Generate Funds					
Advertising income		109,846	-	109,846	52,876
Total Incoming Resources		669,760	666,832	1,336,592	888,838
Resources Expended					
Raising funds		75,008	-	75,008	57,881
Charitable Expenditure					
E-learning		75,218	85,369	160,587	76,468
Events		77,796	322,470	400,265	57,510
Journal		136,654	-	136,654	96,173
Research projects		-	-	-	-
Educational videos		284,102	171,361	455,463	409,289
Website		98,696	-	98,696	65,829
Advertising		67	-	67	411
		672,533	579,200	1,251,732	705,680
Total Resources Expended	2	747,541	579,200	1,326,740	763,561
Net movements in funds		(77,781)	87,632	9,851	125,277
Transfer between funds		110,514	(110,514)	-	-
Total funds brought forward		155,912	28,383	184,295	59,018
Balance carried forward at 31 December 2022		188,645	5,501	194,146	184,295

The ecancer Global Foundation
BALANCE SHEET AT 31 DECEMBER 2022

	Note	2022	2021 £
Fixed assets	3,7	41,210	2,245
Current Assets			
Debtors and prepayments	4,7	337,814	183,455
Cash at bank and in hand		<u>294,817</u>	<u>595,745</u>
		632,631	779,200
Less Creditors: Amounts falling due within one year	5,7	(479,695)	(597,150)
Net Current Assets		152,936	182,050
Net Assets		<u>194,146</u>	<u>184,295</u>
Represented by:			
Unrestricted funds:	6	5,501	155,912
Restricted funds	6	<u>188,645</u>	<u>28,383</u>
		<u>194,146</u>	<u>184,295</u>

18/12/2023

Approved by the trustees on and signed on their behalf by:

Richard Sullivan

.....
 Prof R Sullivan

The ecancer Global Foundation
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2011
	£	£
Cash flows from operating activities		
(Deficit) / surplus for the year	9,851	59,018
Adjustments to cash flows from non-cash items		
Depreciation and amortisation	6,738	630
	16,589	59,648
Working capital adjustments		
Increase in debtors	(154,359)	(37,685)
(Decrease)/increase in creditors	(117,455)	349,820
Cash generated from operations	(271,814)	312,135
Net cash flow from operating activities	(255,225)	371,783
Cash flows from investing activities		
Acquisitions of tangible assets	(45,703)	(812)
Proceeds from sale of tangible assets	-	-
Net cash flows from investing activities	(45,703)	(812)
Cash flows from financing activities		
Net cash flows from financing activities	-	-
Net (decrease)/increase in cash and cash equivalents	(300,928)	437,230
Cash and cash equivalents at 1 January	595,745	158,515
Cash and cash equivalents at 31 December	294,817	595,745

**The ecancer Global Foundation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. Accounting Policies

Basis of Preparation

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, adopting the following principal accounting policies all of which are in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2022.

General information

The financial statements are presented in Pounds Sterling. The charity is a public benefit charitable incorporated organisation, incorporated in England and Wales.

The address of its registered office is:
13 King Square Avenue
Bristol
BS2 8HU

Judgements and estimation uncertainty

The trustees consider that there are no key areas of judgement or estimation uncertainty to be disclosed in these financial statements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated in the accounts at cost or revalued amount less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.

Depreciation is provided to write off the cost/value of assets over their useful lives as follows:

Office equipment	5 years
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Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade receivables

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. All debtors are repayable within one year and are hence included at the undiscounted amount of the cash expected to be received. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Trade payables

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting year, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

The ecancer Global Foundation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Legacies, Donations and Grants Receivable

All income is recognised when receivable and when capable of financial measurement. Receipts of property investments or other gifts in kind are included at market value.

Going concern

There are no significant factors affecting the charity's ability to continue as a going concern.

Expenditure on Charitable activities

Expenditure on Charitable activities is included in the Statement of Financial Activities on an accruals basis. Where expenditure is directly attributable to more than one activity, it is apportioned across cost categories on the basis of the proportion of income receivable relating to each activity.

Funds

Funds held by the charity are either:

- Unrestricted general funds, which can be used in accordance with the charitable objects at the discretion of the Trustees; or
- Unrestricted designated funds, which can be used in accordance with the Charitable objects, in respect of specific projects ear-marked by the Trustees; or
- Restricted funds, which can only be used for particular restricted purposes within the objects of the charity. Restrictions are specified by the donor or when funds are raised for particular restricted purposes. All funds received to date have been applied against capital projects.

Pensions

The company operates a defined contribution scheme for certain employees. The contributions are charged to revenue in the year in which they are incurred.

2. Analysis of Total Resources Expended

	Direct Activities £	Grant funding £	Support costs (see 2a below) £	2022 Total £	2021 Total £
Charitable Expenditure					
E-learning	-	100,882	8,162	109,044	76,468
Events	-	417,417	35,381	452,798	57,510
Journal	116,209	-	20,445	136,654	96,173
Research projects	-	-	-	-	-
Educational videos	-	378,233	75,091	453,324	409,289
Raising funds	76,121	-	-	76,121	57,881
Website and advertisements	98,799	-	-	98,799	66,240
	<u>291,129</u>	<u>896,532</u>	<u>139,079</u>	<u>1,326,740</u>	<u>763,561</u>

The ecancer Global Foundation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Support costs are allocated on the basis of full-time equivalents.

	2022	2021
	£	£
Staff costs:		
Wages and salaries	523,293	470,796
Social security costs	46,849	39,880
Pension costs	37,969	34,992
	<u>608,111</u>	<u>545,668</u>
The average number of full time employees In the period was	Number 19	Number 18

No employee earned £60,000 or more, and no Trustees were remunerated through the charity.

2a. Analysis of Support Costs

	2022	2021
	£	£
Raising funds	-	-
E-learning	8,162	5,724
Events	35,381	4,494
Journal	20,445	14,388
Research projects	-	-
Educational videos	75,091	67,797
	<u>139,079</u>	<u>92,403</u>

Support costs are all allocated to charitable expenditure, other than £nil (2021 - £nil) incurred in relation to raising funds within the year.

Audit fees accrued during the year was £3,700 (2021 - £3,000 independent examination fees). No other services were provided by the auditors.

The ecancer Global Foundation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

3. Fixed assets

	Office equipment £
Cost	
At 1 January 2022	3,368
Additions	45,703
December 31, 2022	<u>49,071</u>
Depreciation	
At 1 January 2022	1,123
Charge for the year	6,738
December 31, 2022	<u>7,861</u>
Net book value	
December 31, 2022	<u><u>41,210</u></u>
December 31, 2021	<u><u>2,245</u></u>

4. Debtors

	2022 £	2021 £
Trade debtors	333,522	179,548
Prepayments and accrued income	<u>4,292</u>	<u>3,907</u>
	<u><u>337,814</u></u>	<u><u>183,455</u></u>

The ecancer Global Foundation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

5. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	30,990	7,684
Taxation and social security	23,791	11,685
Accruals and deferred income	380,450	568,086
Other creditors	35,872	9,695
Capital grants	8,592	-
	<u>479,695</u>	<u>597,150</u>

Included within accruals and deferred income is £336,386 (2021 - £565,086) in relation to income deferred on performance-related grants. These grants are considered to contain conditions that require the charity to undertake certain activities before it becomes fully entitled to the respective grant monies.

Reconciliation of deferred income

	Deferred income
	£
At 1 January 2022	565,086
Deferred income released	(556,553)
Additional deferred income	327,853
At 31 December 2022	<u>336,386</u>

6. Funds

	1 January	Incoming	Transfer	Outgoing	31 December
	2022	resources	between	resources	2022
	£	£	funds	£	£
			£		
General fund	155,912	669,760	110,514	(747,541)	188,645
Restricted fund					
E-learning	-	85,000	369	(85,369)	-
Events	-	216,879	105,591	(322,470)	-
Journal	-	-	-	-	-
Research	5,501	-	-	-	5,501
Educational videos	22,882	364,953	(216,474)	(171,361)	-
Transfer between funds	-	-	-	-	-
	<u>184,295</u>	<u>1,336,592</u>	<u>-</u>	<u>(1,326,741)</u>	<u>194,146</u>

The restricted funds are held separately as they relate to specific performance related grant funds and expenditure. They represent various projects for which the donors have specified the use of the funds. These have been grouped into various categories for the purpose of the note above.

A transfer has been made between the funds to correct amounts incorrectly treated in the prior year, as well as to clear out negative restricted fund balances at year end, and move the deficit back to general funds.

The eCancer Global Foundation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

7. Reconciliation of funds per asset/liability

	Unrestricted funds £	Restricted funds £	2022 Total £
Fixed assets	41,210	-	41,210
Cash at bank and in hand	294,817	-	294,817
Current assets	337,814	-	337,814
Current liabilities	(143,309)	(336,386)	(476,695)
	<u>530,532</u>	<u>(336,386)</u>	<u>194,146</u>

	Unrestricted funds £	Restricted funds £	2021 Total £
Fixed assets	2,245	-	2,245
Cash at bank and in hand	595,745	-	595,745
Current assets	183,456	-	183,456
Current liabilities	(31,299)	(565,806)	(597,105)
	<u>750,147</u>	<u>(565,806)</u>	<u>184,341</u>

8. Related party transactions

The charity has no related party transactions to disclose.

THE ECANCER GLOBAL FOUNDATION

England & Wales - Charity number 1176307

Accounts

Charity Number: 1176307

The ecancer Global Foundation

FINANCIAL STATEMENTS

For the Year Ended 31 December 2021

**The ecancer Global Foundation
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**The ecancer Global Foundation
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Principal address

The ecancer Global Foundation
13 King Square Avenue
Bristol
BS2 8HU

Independent Examiners

Hazlewoods LLP
Windsor House
Bayshill Road
Cheltenham
GL50 3AT

Trustees:

The trustees who served during the year were:

Emily Sarah Kobbe
Penelope Jane Crocker
Professor Richard Sullivan
James Isola
Cristian Herra (appointed 1 June 2022)
Grosbeck Parham (appointed 1 June 2022)

**The ecaner Global Foundation
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Message from the chair



Prof Richard Sullivan

2021 has been a year of uncertainty for the world as society manages a return to a new normal in coping with the ongoing pandemic. The global oncology community, including ecaner, are not immune to these circumstances, as such, 2021 has been a year of tentatively edging towards pre-pandemic activity where appropriate.

One of the biggest challenges for ecaner is to maintain the momentum in terms of the increased interest in online learning during the heights of the pandemic. Our overall engagement with healthcare professionals through ecaner.org has dipped by 2% over the year but, based on the significant increase in 2020, we are satisfied with the result.

2021 was the first full year of the new submission criteria for our Journal, ecanermedicalscience, where we pro-actively support the publication of research from Low- and Middle- Income Countries (LMICs) and other resource limited settings. Therefore, it was gratifying to see that we only experience a 1% drop in the number of articles publish when compared to 2020.

In 2022, we're looking forward to the return of international travel which will hugely impact our Video and Events Teams who will be able to attend global conferences as well as running face to face events respectively. Towards the end of 2021 we secured funding which will allow a significant increase in the number of events we will run and the number of online resources we can provide specifically to support oncology professionals in LMICs. This is hugely exciting for the organisation and means that we can look forward positively to making a positive impact on the education of the global oncology community.

As always, we are hugely appreciative to the individuals and organisations who we work with to improve care for cancer patients across the world. Without their support our work would not be possible and we are forever mindful of this.

A handwritten signature in black ink, appearing to read 'RSullivan', with a horizontal line underneath.

Prof Richard Sullivan – Chair of Trustees

**The ecancer Global Foundation
TRUSTEES' REPORT CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021**

Report of the Trustees

The Trustees hereby present the statutory report, with the accounts of The ecancer Global Foundation, for the year ending 31 December 2021.

The results for the year are presented in the form of a Statement of Financial Activities, which incorporates the traditional income and expenditure account, in order to comply with the Statement of Recommended Practice for Charities, and in accordance with the Charities Act 2011.

The Trust

The accounts accompanying this report are the accounts of the charitable trust. It is registered with the Charities Commission, Charity Registration number 1176307.

Charitable objectives

Our vision

A world in which every cancer patient receives the best possible care and treatment.

Our mission and future plans

ecancer's mission is to raise the standards of care for cancer patients across the world through education. Throughout the next 12 months, the charity will focus on managing the post Brexit process, as well as managing the transition to a post COVID world. The charity also aims to build on the success of 2021 and to increase the levels of income while effectively managing expenditure.

Another key future plan for the charity is to recruit the first Individual Giving Fundraiser and develop a comprehensive fundraising strategy.

Public benefit statement:

The ecancer Global Foundation's charitable purpose is carried out for the public benefit in accordance with our vision and mission. The Trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on Charities and Public Benefit.

Educational activities for healthcare professionals

The majority of the oncology professionals who engage with our educational resources do so through our open access and free website, ecancer.org. The site provides a vast knowledge bank covering every cancer type which are developed in partnership with leading global experts to meet regional educational needs. ecancer.org has been publishing free education for the oncology community since 2007 and, as such, has an established audience from around the world.

As well as ecancer.org, our ethos is to provide educational resources to the global oncology community wherever there is a need to as wide an online audience as possible. Our resources are therefore also disseminated through platforms such as YouTube, PubMed, Twitter, Facebook, LinkedIn, Scopus, Web of Science, Embase, EBSCO and Google Scholar as well as other educational partners such as the Union for International Cancer Control (UICC), the International Cancer Control Partnership and the International Society for Geriatric Oncology (SIOG).

A section of ecancer.org is dedicated to healthcare professionals in Latin America with content in predominantly in Spanish but also in Portuguese. We have native Spanish speakers who manage and maintain this section with support from our other team members.

We also publish ecancerpatient.org which is a patient-focused website that provides the latest cancer information direct from experts in an easy-to-understand format that was developed in partnership with patient groups. The goal is to empower patients to be more involved in the decision-making process when it comes to their care.

Our series of educational events in under-served areas of the world is now well established in Latin America and has launched in India with fantastic educational partners allowing us to deliver high quality education in areas of the world that need it most.

**The ecancer Global Foundation
TRUSTEES' REPORT CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021**

Key 2021 highlights (figures in brackets show change from 2020)
ecancer.org

- 714,708 learners (↓2%)
- 4,931 new registrations (↓15%)

Video

- 628 videos published (↓19%)
- Our videos were viewed a total of 1,532,644 times (↑7%)
- Filmed at 28 conferences (↑8%), including:
 - 2021 ASCO Annual Meeting
 - ESMO 2021 Congress
 - EHA 2021
 - ASH 2021
 - SABCS2021

Journal (ecancermedicalscience)

- 402 (↓16%) submitted articles in English and Spanish
- 177 published articles (↓1%) with translations if required
- Our articles were read 1,254,980 times (↑8%)
- Published four special issues (↑33%)
 - Oncology nursing in the Global South during COVID-19
 - Cancer Health Disparities: The ReTOOL Programme Findings
 - African model(s) for capacity building in women's cancer care in fragile, conflict-impacted ecosystems
 - Oncology education in Africa: progress through innovation and collaboration

e-learning

- 3 new courses published (↑0%)
- 6,354 modules completed (↑20%)
- New courses include:
 - Coding a cancer case: topology, morphology and stage
 - Paediatric cancer staging: Bone and soft tissue sarcoma
 - Paediatric cancer staging: solid tumours

News

- 2,067 (1,657 in English and 410 in Spanish) stories were published from leading oncology sources (↓3%)
- Our news stories were read 444,120 times (↑27%)
- Our five most viewed stories were:
 - Bicarbonato: Un arma contra el cáncer
 - Research projects
 - Anestesia, contraindicaciones y complicaciones: 3 claves para entender qué ocurre durante una endoscopia
 - El casabe combate el colesterol y previene el cáncer de colon
 - Researchers find possible markers for earlier diagnosis of aggressive tongue cancer
 - Adenopatía axilar por vacunación COVID-19 detectada durante la toma de imágenes de la mama
- We are partners in projects funded by the Medical Research Council and the Innovative Medicines Initiative:
 - Re-IMAGINE - Correcting 40 years of risk-stratification error in early prostate cancer
 - PIONEER – The European Network of Excellence for Big Data in Prostate Cancer

Events

- We ran six events (↑20%). Six virtual events were held in collaboration with regional and international partners including the Union for International Cancer Control (UICC), Sociedad Latinoamericana y del Caribe de Oncología Médica (SLACOM), Liga Colombiana Contra el Cáncer and the National Cancer Grid of India.
 - Chennai: Choosing Wisely /Avoiding Wisely for LMICs: Call for action
 - Fight Against Cancer - Prevent, Cure and Care in Niger
 - Kolkata: **Oncology Skills course 2021**
 - Simposio ecancer en cuidados paliativos
 - Simposio ecancerpatient: Inclusión, Respeto y Dignidad
 - Congreso ecancerpatient 2021

- 6,535 healthcare professionals have accessed these events with international and regional speakers (↑11%)

**The ecancer Global Foundation
TRUSTEES' REPORT CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021**

Trustee Recruitment and training programme

The existing Trustees and CEO review any gaps in the group of Trustees on an ongoing basis, and if there is a shortage, will review suitable individuals who fit the requirements profile. Any individual is then approached and recruited, and follows the charity's training and induction process.

Pay and remuneration is reviewed on an annual basis as part of the budgeting process, and is agreed at Trustee level.

Decision making

The charity is managed by the CEO, with support from the Senior Management Team. Key decisions likely to significantly impact the organisation are agreed by the CEO and Trustees, who review and evaluate in detail.

Risk Assessment

In accordance with the SORP requirements, the Trustees carry out wide-ranging reviews of the risks faced by the charity. These reviews look particularly at Health and Safety issues, management and financial accountability and internal security. The Trustees are satisfied that all appropriate and feasible measures have been put in place to reduce the risks to which the charity is exposed. As a consequence of this, the Trustees have greater awareness of the kinds of risks which could affect the charity and have implemented strategies to reduce such risks.

Reserves policy and financial position

As a young charity, we are currently in the process of building reserves to achieve the aims of the organisation which is to maintain free unrestricted reserves:

- To provide a level of working capital that protects the continuity of our core work;
 - To provide a level of funding for unexpected opportunities; and
 - To provide cover for risks such as unforeseen expenditure or unanticipated loss of income.
- The charity's reserves at 31 December 2021 stood at £184,295 (2020 – £59,018).
 - Of this, £28,383 (2020 - £15,813) represents restricted reserves, therefore free reserves stood at £155,912 (2020 – £43,205).

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees of the Charity are required to prepare for each financial year accounts which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing those financial statements, the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed dated 5 June 1956. 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.

11/11/2022

Approved by the Trustees on and signed as authorised

Richard Sullivan

.....
Prof. Richard Sullivan

**The ecancer Global Foundation
INDEPENDENT EXAMINERS' REPORT TO THE DIRECTORS OF THE TRUSTEE COMPANY
FOR THE YEAR ENDED 31 DECEMBER 2021**

I report on the accounts of The ecancer Global Foundation for the year ended 31 December 2021, which are set out below.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the Act)) and that an independent examination is needed. It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- to follow the applicable directions given by the Charity Commission (under section 145(5)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiners' 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the 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 accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with my examination, no material matter has come to my attention which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with Section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the accounting 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.

Martin Howard

.....
Martin Howard FCA

11/11/2022
Date:

**Hazlewoods LLP
Chartered Accountants**

The ecancer Global Foundation
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

INCOMING RESOURCES	Notes	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Total funds 2020
Unrestricted funds		£	£	£	£
Donations and legacies		254	-	254	1,185
Charitable Activities					
E-learning		43,713	67,209	110,922	106,556
Events		11,130	-	11,130	65,180
Journal		20,997	-	20,997	20,346
Research projects		-	-	-	41,144
Educational video		374,832	294,927	669,759	725,156
Website		22,900	-	22,900	-
Other Activities to Generate Funds					
Advertising income		52,876	-	52,876	71,178
Total Incoming Resources		526,702	362,136	888,838	1,030,745
Resources Expended					
Raising funds		57,881	-	57,881	-
Charitable Expenditure					
E-learning		3,009	73,459	76,468	102,686
Events		26,754	30,756	57,510	139,828
Journal		96,173	-	96,173	72,550
Research projects		-	-	-	35,643
Educational videos		184,870	224,419	409,289	493,428
Website		65,829	-	65,829	-
Advertising		411	-	411	-
		192,965	328,634	521,599	844,136
Total Resources Expended	2	434,927	328,634	763,561	844,136
Net movements in funds		91,775	33,502	125,277	186,609
Transfer between funds		20,932	(20,932)	-	-
Total funds brought forward		43,205	15,813	59,018	(127,591)
Balance carried forward at 31 December 2021		155,912	28,383	184,295	59,018

The ecancer Global Foundation
BALANCE SHEET AT 31 DECEMBER 2021

	Note	2021	2020 £
Fixed assets	3,7	2,245	2,063
Current Assets			
Debtors and prepayments	4,7	183,455	145,770
Cash at bank and in hand		595,745	158,515
		<u>779,200</u>	<u>304,285</u>
Less Creditors: Amounts falling due within one year	5,7	(597,150)	(247,330)
Net Current Assets		182,050	56,955
Net Assets		<u>184,295</u>	<u>59,018</u>
Represented by:			
Unrestricted funds:	6	155,912	43,205
Restricted funds	6	28,383	15,813
		<u>184,295</u>	<u>59,018</u>

11/11/2022

Approved by the trustees on and signed on their behalf by:

Richard Sullivan

 Prof R Sullivan

The ecancer Global Foundation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting Policies

Basis of Preparation

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, adopting the following principal accounting policies all of which are in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

General information

The financial statements are presented in Pounds Sterling. The charity is a public benefit charitable incorporated organisation, incorporated in England and Wales.

The address of its registered office is:
13 King Square Avenue
Bristol
BS2 8HU

Judgements and estimation uncertainty

The trustees consider that there are no key areas of judgement or estimation uncertainty to be disclosed in these financial statements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated in the accounts at cost or revalued amount less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.

Depreciation is provided to write off the cost/value of assets over their useful lives as follows:

Office equipment	5 years
------------------	---------

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade receivables

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. All debtors are repayable within one year and are hence included at the undiscounted amount of the cash expected to be received. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Trade payables

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting year, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Legacies, Donations and Grants Receivable

All income is recognised when receivable and when capable of financial measurement. Receipts of property investments or other gifts in kind are included at market value.

Going concern

There are no significant factors affecting the charity's ability to continue as a going concern.

Expenditure on Charitable activities

Expenditure on Charitable activities is included in the Statement of Financial Activities on an accruals basis. Where expenditure is directly attributable to more than one activity, it is apportioned across cost categories on the basis of the proportion of income receivable relating to each activity.

Funds

Funds held by the charity are either:

- Unrestricted general funds, which can be used in accordance with the charitable objects at the discretion of the Trustees; or
- Unrestricted designated funds, which can be used in accordance with the Charitable objects, in respect of specific projects ear-marked by the Trustees; or
- Restricted funds, which can only be used for particular restricted purposes within the objects of the charity. Restrictions are specified by the donor or when funds are raised for particular restricted purposes. All funds received to date have been applied against capital projects.

Pensions

The company operates a defined contribution scheme for certain employees. The contributions are charged to revenue in the year in which they are incurred.

2. Analysis of Total Resources Expended

	Direct Activities £	Grant funding £	Support costs (see 2a below) £	2021 Total £	2020 Total £
Charitable Expenditure					
E-learning	-	70,744	5,724	76,468	121,075
Events	-	66,117	5,604	71,721	145,396
Journal	81,785	-	14,388	96,173	123,882
Research projects	-	23,264	3,121	26,385	42,680
Educational videos	-	242,831	48,209	291,040	411,103
	81,785	402,956	77,046	777,774	844,136

Support costs are allocated on the basis of full-time equivalents.

	2021 £	2020 £
Staff costs:		
Wages and salaries	470,796	451,355
Social security costs	39,880	37,347
Pension costs	34,992	35,670
	545,668	524,372

	Number	Number
The average number of full time employees In the period was	18	17

No employee earned £60,000 or more, and no Trustees were remunerated through the charity.

The ecancer Global Foundation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2a. Analysis of Support Costs

	2021	2020
	£	£
Raising funds	-	-
E-learning	5,724	9,063
Events	5,604	11,361
Journal	14,388	18,534
Research projects	3,121	5,049
Educational videos	48,209	68,097
	<u>77,046</u>	<u>112,104</u>

Support costs are all allocated to charitable expenditure, other than £nil (2020 - £nil) incurred in relation to raising funds within the year.

Independent examination fees accrued during the year was £3,000, (2021 - £6,000 audit fees). No other services were provided by the auditors.

3. Fixed assets

	Office equipment	Total
	£	£
Cost		
At 1 January 2021	2,556	2,556
Additions	812	812
December 31, 2021	<u>3,368</u>	<u>3,368</u>
Depreciation		
At 1 January 2021	493	493
Charge for the year	630	630
December 31, 2021	<u>1,123</u>	<u>1,123</u>
Net book value		
December 31, 2021	<u><u>2,245</u></u>	<u><u>2,245</u></u>
December 31, 2020	<u><u>2,063</u></u>	<u><u>2,063</u></u>

4. Debtors

	2021	2020
	£	£
Trade debtors	179,548	64,483
Prepayments and accrued income	3,907	81,287
	<u>183,455</u>	<u>145,770</u>

The ecancer Global Foundation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

5. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	7,684	23,516
Taxation and social security	11,685	10,391
Accruals and deferred income	568,086	207,818
Other creditors	9,695	5,605
	<u>597,150</u>	<u>247,330</u>

Included within accruals and deferred income is £565,086 (2020 - £199,718) in relation to income deferred on performance-related grants. These grants are considered to contain conditions that require the charity to undertake certain activities before it becomes fully entitled to the respective grant monies.

Reconciliation of deferred income

	Deferred income
	£
At 1 January 2021	199,718
Deferred income released	(216,640)
Additional deferred income	582,008
At 31 December 2021	<u>565,086</u>

6. Funds

	1 January	Incoming	Transfer	Outgoing	31 December
	2021	resources	between	resources	2021
	£	£	funds	£	£
			£		
General fund	43,205	526,702	20,932	(434,927)	155,912
Restricted fund					
E-learning	-	67,209	6,250	(73,459)	
Events	-	-	30,756	(30,756)	-
Journal	-	-	-	-	-
Research	5,501	-	-	-	5,501
Educational videos	10,312	294,927	(57,938)	(224,419)	22,882
Transfer between funds	-	-	-	-	-
	<u>59,018</u>	<u>888,838</u>	<u>-</u>	<u>(777,774)</u>	<u>184,295</u>

The restricted funds are held separately as they relate to specific performance related grant funds and expenditure. They represent various projects for which the donors have specified the use of the funds. These have been grouped into various categories for the purpose of the note above.

A transfer has been made between the funds to correct amounts incorrectly treated in the prior year, as well as to clear out negative restricted fund balances at year end, and move the deficit back to general funds.

The eCancer Global Foundation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

7. Reconciliation of funds per asset/liability

	Unrestricted funds £	Restricted funds £	2021 Total £
Fixed assets	2,245	-	2,245
Cash at bank and in hand	595,745	-	595,745
Current assets	183,456	-	183,456
Current liabilities	(31,299)	(565,806)	(597,105)
	<u>750,147</u>	<u>(565,806)</u>	<u>184,341</u>

	Unrestricted funds £	Restricted funds £	2020 Total £
Fixed assets	2,063	-	2,063
Cash at bank and in hand	158,515	-	158,515
Current assets	66,370	79,400	304,284
Current liabilities	(47,612)	(199,718)	(247,330)
	<u>179,336</u>	<u>(120,318)</u>	<u>59,018</u>

8. Related party transactions

The charity has no related party transactions to disclose.

THE ECANCER GLOBAL FOUNDATION

England & Wales - Charity number 1176307

Accounts

Charity Number: 1176307

The ecancer Global Foundation
FINANCIAL STATEMENTS
For the Year Ended 31 December 2020

**The ecancer Global Foundation
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**The ecancer Global Foundation
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

Principal address

The ecancer Global Foundation
13 King Square Avenue
Bristol
BS2 8HU

Auditors

Hazlewoods LLP
Windsor House
Bayshill Road
Cheltenham
GL50 3AT

Trustees:

The trustees who served during the year were:

Emily Sarah Kobbe
Penelope Jane Crocker
Professor Richard Sullivan
James Isola

**The ecancer Global Foundation
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

Message from the chair



Prof Richard Sullivan

2020 has been an incredibly challenging year globally with the true impact felt by cancer patients and professionals for years to come. There are elements of how we work as a society that may never return to pre-covid times and ecancer has had to adjust to these changes as has everyone.

One of the key changes that has impacted ecancer is an enhanced recognition of the importance of online education. As such, ecancer has had a hugely successful year in 2020 with a 57% increase in learners engaging with our educational resources and sustained with a 10% increase in funding.

The growth in engagement is also supported by changes to our editorial policies. During 2020 we took the important step of amending the submission criteria for our journal, *ecancermedicalscience*, in order to support authors and the research community in Low- and Middle- Income Countries (LMICs).

- We have a 'pay what you can afford' model for authors meaning that over 90% of authors publish for free and money is never a barrier to publishing vital research
- We will only publish research that includes at least one author from an LMIC or where the topic directly supports oncology professionals in LMICs or other under-resourced communities
- Our journal is completely open-access which means that all research is freely available to anyone from the moment of publication

This vital step ensures that we can concentrate our resources where they are needed most and will go some way towards addressing the current imbalance in global research and publishing. It has also resulted in a significant increase in interest and engagement with the global research community who recognise the importance of this initiative with an 104% increase in submissions and 60% more publications compared to 2019.

The covid pandemic has impacted the different areas of our work in varying ways. We have had to adapt and also been flexible enough to face the challenges but also respond to the opportunities. As such, our Events Team have been focusing on delivering virtual congresses and our Video and e-learning Teams have been creating resources online rather than face-to-face. These changes have allowed us to create high-quality resources with impressive engagement with our learners throughout the pandemic. As the world returns to a level of normality, we will be focusing on incorporating any improvements into our work practices from now on.

As always, we are hugely appreciative to all of the individuals and organisations who we work with to improve care for cancer patients across the world. The global cancer community will face many challenges over the coming years but ecancer will do everything we can to support everyone involved by continuing to provide high-quality, accessible education.

A handwritten signature in black ink, appearing to read 'RSullivan', with a horizontal line underneath.

Prof Richard Sullivan – Chair of Trustees

**The ecancer Global Foundation
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

Report of the Trustees

The Trustees hereby present the statutory report, with the accounts of The ecancer Global Foundation, for the year ending 31 December 2020.

The results for the year are presented in the form of a Statement of Financial Activities, which incorporates the traditional income and expenditure account, in order to comply with the Statement of Recommended Practice for Charities, and in accordance with the Charities Act 2011.

The Trust

The accounts accompanying this report are the accounts of the charitable trust. It is registered with the Charities Commission, Charity Registration number 1176307.

Charitable objectives

Our vision

A world in which every cancer patient receives the best possible care and treatment.

Our mission and future plans

ecancer's mission is to raise the standards of care for cancer patients across the world through education. Throughout the next 12 months, the charity will focus on managing the post Brexit process, as well as managing the transition to a post COVID world. The charity also aims to build on the success of 2020 and to increase the levels of income while effectively managing expenditure.

Another key future plan for the charity is to recruit the first Individual Giving Fundraiser and develop a comprehensive fundraising strategy.

Public benefit statement:

The ecancer Global Foundation's charitable purpose is carried out for the public benefit in accordance with our vision and mission. The Trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on Charities and Public Benefit.

Educational activities for healthcare professionals

The majority of the oncology professionals who engage with our educational resources do so through our open access and free website, ecancer.org. The site provides a vast knowledge bank covering every cancer type which are developed in partnership with leading global experts to meet regional educational needs. ecancer.org has been publishing free education for the oncology community since 2007 and, as such, has an established audience from around the world.

As well as ecancer.org, our ethos is to provide educational resources to the global oncology community wherever there is a need to as wide an online audience as possible. Our resources are therefore also disseminated through platforms such as YouTube, PubMed, Twitter, Facebook, LinkedIn, Scopus, Web of Science, Embase, EBSCO and Google Scholar as well as other educational partners such as the Union for International Cancer Control (UICC), the International Cancer Control Partnership and the International Society for Geriatric Oncology (SIOG).

A section of ecancer.org is dedicated to healthcare professionals in Latin America with content in predominantly in Spanish but also in Portuguese. We have native Spanish speakers who manage and maintain this section with support from our other team members.

We also publish ecancerpatient.org which is a patient-focused website that provides the latest cancer information direct from experts in an easy-to-understand format that was developed in partnership with patient groups. The goal is to empower patients to be more involved in the decision-making process when it comes to their care.

Our series of educational events in under-served areas of the world is now well established in Latin America and has launched in India with fantastic educational partners allowing us to deliver high quality education in areas of the world that need it most.

Key 2020 highlights (figures in brackets show change from 2019)

ecancer.org

- 714,708 learners (↑ 57%)
- 5,824 new registrations (↑ 84%)

Video

- 777 videos published (↓ 21%)
- Our videos were viewed a total of 1,436,969 times (↑ 44%)
- Filmed at 26 conferences (↓ 26%), including:
 - o 2020 ASCO Annual Meeting
 - o ESMO 2020 Congress
 - o EHA 2020
 - o ASH 2020
 - o SABCS 2020

Journal (ecancermedicalsecience)

- 479 (↑ 104%) submitted articles in English and Spanish
- 179 published articles (↑ 60%) with translations if required
- Our articles were read 1,163,213 times (↑ 58%)
- Published three special issues (↓ 25%)
 - o Cancer immunotherapy: tools and strategies to unmask a master of disguise
 - o Geriatric oncology: the time is now
 - o Gynaecological cancers in the era of fertility preservation: old problems, novel approaches

e-learning

- 3 new courses published (↓ 40%)
- 5,297 modules completed (↑ 10%)
- New courses include:
 - o Fundamentals of medication related ONJ (5 languages)
 - o Complete guide to medication related ONJ (5 languages)
 - o Rectal cancer surgery

News

- 2,139 (1,628 in English and 511 in Spanish) stories were published from leading oncology sources (↑ 17%)
- Our news stories were read 349,993 times (↑ 51%)
- Our five most viewed stories were:
 - o AINE, corticosteroides y COVID-19: ¿Cómo debemos tratar a nuestros pacientes?
 - o Researchers find possible markers for earlier diagnosis of aggressive tongue cancer
 - o Researchers develop model to predict prostate cancer aggressiveness
 - o Covid-19 resources
 - o Anestesia, contraindicaciones y complicaciones: 3 claves para entender qué ocurre durante una endoscopia

Research projects

- We are partners in projects funded by the Medical Research Council and the Innovative Medicines Initiative:

o Re-IMAGINE - Correcting 40 years of risk-stratification error in early prostate cancer
PIONEER – The European Network of Excellence for Big Data in Prostate Cancer

Events

- We ran five events (↑ 25%). One face to face and four virtual events were held in collaboration with regional and international partners including the Union for International Cancer Control (UICC), Sociedad Latinoamericana y del Caribe de Oncología Médica (SLACOM) and Liga Colombiana Contra el Cáncer.
 - o Costa Rica - III Congreso ecancer en Oncología y Radioterapia – face to face
 - o COVID-19 y cáncer: Recursos útiles – virtual
 - o Congreso ecancer Online en Oncología Pediátrica – virtual
 - o Educación sin barreras – virtual
 - o I Simposio de Psicología Paliativa – virtual
- 5,880 (250 in person, 5,630 virtual) healthcare professionals attended these events as well as international and regional speakers (↑ 394%)

Trustee Recruitment and training programme

The existing Trustees and CEO review any gaps in the group of Trustees on an ongoing basis, and if there is a shortage, will review suitable individuals who fit the requirements profile. Any individual is then approached and recruited, and follows the charity's training and induction process.

Pay and remuneration is reviewed on an annual basis as part of the budgeting process, and is agreed at Trustee level.

Decision making

The charity is managed by the CEO, with support from the Senior Management Team. Key decisions likely to significantly impact the organisation are agreed by the CEO and Trustees, who review and evaluate in detail.

Risk Assessment

In accordance with the SORP requirements, the Trustees carry out wide-ranging reviews of the risks faced by the charity. These reviews look particularly at Health and Safety issues, management and financial accountability and internal security. The Trustees are satisfied that all appropriate and feasible measures have been put in place to reduce the risks to which the charity is exposed. As a consequence of this, the Trustees have greater awareness of the kinds of risks which could affect the charity and have implemented strategies to reduce such risks.

Reserves policy and financial position

As a young charity, we are currently in the process of building reserves to achieve the aims of the organisation which is to maintain free unrestricted reserves:

- To provide a level of working capital that protects the continuity of our core work;
- To provide a level of funding for unexpected opportunities; and
- To provide cover for risks such as unforeseen expenditure or unanticipated loss of income.

The ecancer Global Foundation Trustees agreed to a target of unrestricted reserves of £150,000 by the end of 2020.

- The charity's reserves at 31 December 2020 stood at £59,018 (2019 – (£127,591)).
- Of this, £15,813 (2019 - £56,206) represents restricted reserves, therefore free reserves stood at £43,205 (2019 – (£183,797)).

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees of the Charity are required to prepare for each financial year accounts which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing those financial statements, the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed dated 5 June 1956. 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.

18/10/2021

Approved by the Trustees on and signed as authorised

Richard Sullivan

.....
Prof. Richard Sullivan

**The ecancer Global Foundation
AUDITOR'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

We have audited the financial statements of The ecancer Global Foundation for the year ended 31 December 2020 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statement and our auditor's report thereon. The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**The ecancer Global Foundation
AUDITOR'S REPORT TO THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

**The ecancer Global Foundation
AUDITOR'S REPORT TO THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Extent to which the audit was considered capable of detecting irregularities, including fraud

Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISA's (UK).

In identifying and assessing risks of material mis-statement in respect of fraud, including irregularities and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory frameworks applicable to the company financial statements or that had a fundamental effect on the company's operations. We determined that the most significant laws and regulations included UK GAAP, UK Companies Act 2006 and taxation laws.
- We understood how the company is complying with those legal and regulatory frameworks by making inquiries of management, those responsible for legal and compliance procedures.
- We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
 - Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
 - Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process. Detailed analysis of journals posted through the accounting system during the year to 31 December 2020 has been undertaken;
 - Understanding the controls in place to prevent and detect fraud. Reliance was not placed on controls for the entirety of the audit, instead taking a substantive testing approach, however controls were in place to prevent fraud, and they appeared to be working effectively;
 - Challenging assumptions and judgements made by management in its significant accounting estimates.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Martin Howard

.....
Martin Howard (Senior Statutory Auditor)
For and on behalf of Hazlewoods LLP, Statutory Auditor

Windsor House
Bayshill Road
Cheltenham
GL50 3AT

19/10/2021
Date:

Hazlewoods LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

The ecancer Global Foundation
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

INCOMING RESOURCES	Notes	Unrestricted funds	Restricted funds	Total funds	Total funds
Unrestricted funds		2020	2020	2020	2019
		£	£	£	£
Donations and legacies		1,185	-	1,185	1,531
Charitable Activities					
E-learning		13,196	93,360	106,556	95,935
Events		23,172	42,008	65,180	57,243
Journal		20,346	-	20,346	3,915
Research projects		-	41,144	41,144	51,837
Educational video		341,512	383,644	725,156	700,860
Other Activities to Generate Funds					
Advertising income		71,178	-	71,178	28,310
Total Incoming Resources		470,589	560,156	1,030,745	939,631
Resources Expended					
Raising funds		-	-	-	11,049
Charitable Expenditure					
E-learning		9,327	93,360	102,686	94,870
Events		97,820	42,008	139,828	148,947
Journal		72,550	-	72,550	87,136
Research projects		-	35,643	35,643	41,628
Educational videos		120,097	373,331	493,428	732,050
		299,794	544,342	844,136	1,104,631
Total Resources Expended	2	299,794	544,342	844,136	1,115,680
Net movements in funds		170,795	15,814	186,609	(176,047)
Transfer between funds		56,205	(56,205)	-	-
Total funds brought forward		(183,797)	56,206	(127,591)	48,454
Balance carried forward at 31 December 2020		43,205	15,813	59,018	(127,591)

**The ecancer Global Foundation
BALANCE SHEET AT 31 DECEMBER 2020**

	Note	2020	2019 £
Fixed assets	3,7	2,063	1,210
Current Assets			
Debtors and prepayments	4,7	145,770	258,076
Cash at bank and in hand		158,515	10,202
		<u>304,285</u>	<u>268,278</u>
Less Creditors: Amounts falling due within one year	5,7	(247,330)	(397,079)
Net Current Assets		56,955	(128,801)
Net Assets		<u>59,018</u>	<u>(127,591)</u>
Represented by:			
Unrestricted funds:	6	43,205	(183,797)
Restricted funds	6	15,813	56,206
		<u>59,018</u>	<u>(127,591)</u>

18/10/2021

Approved by the trustees on and signed on their behalf by:

Richard Sullivan
Prof R Sullivan

The ecancer Global Foundation
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
Cash flows from operating activities		
Surplus for the year	186,609	(224,501)
Adjustments to cash flows from non-cash items		
Depreciation and amortisation	374	119
	186,983	(224,382)
Working capital adjustments		
(Increase)/decrease in debtors	112,306	(178,663)
(Decrease)/increase in creditors	(149,749)	148,946
Cash generated from operations	149,540	(254,099)
Net cash flow from operating activities	149,540	(254,099)
Cash flows from investing activities		
Acquisitions of tangible assets	(1,227)	(1,329)
Proceeds from sale of tangible assets	-	-
Net cash flows from investing activities	(1,227)	(1,329)
Cash flows from financing activities		
Net cash flows from financing activities	-	-
Net (decrease)/increase in cash and cash equivalents	148,313	(206,972)
Cash and cash equivalents at 1 January	10,202	217,174
Cash and cash equivalents at 31 December	158,515	10,202

The ecancer Global Foundation
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting Policies

Basis of Preparation

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, adopting the following principal accounting policies all of which are in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

General information

The financial statements are presented in Pounds Sterling. The charity is a public benefit charitable incorporated organisation, incorporated in England and Wales.

The address of its registered office is:
13 King Square Avenue
Bristol
BS2 8HU

Judgements and estimation uncertainty

The trustees consider that there are no key areas of judgement or estimation uncertainty to be disclosed in these financial statements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated in the accounts at cost or revalued amount less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.

Depreciation is provided to write off the cost/value of assets over their useful lives as follows:

Office equipment	5 years
------------------	---------

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade receivables

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. All debtors are repayable within one year and are hence included at the undiscounted amount of the cash expected to be received. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Trade payables

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting year, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Legacies, Donations and Grants Receivable

All income is recognised when receivable and when capable of financial measurement. Receipts of property investments or other gifts in kind are included at market value.

Going concern

There are no significant factors affecting the charity's ability to continue as a going concern.

Expenditure on Charitable activities

Expenditure on Charitable activities is included in the Statement of Financial Activities on an accruals basis. Where expenditure is directly attributable to more than one activity, it is apportioned across cost categories on the basis of the proportion of income receivable relating to each activity.

Funds

Funds held by the charity are either:

- Unrestricted general funds, which can be used in accordance with the charitable objects at the discretion of the Trustees; or
- Unrestricted designated funds, which can be used in accordance with the Charitable objects, in respect of specific projects ear-marked by the Trustees; or
- Restricted funds, which can only be used for particular restricted purposes within the objects of the charity. Restrictions are specified by the donor or when funds are raised for particular restricted purposes. All funds received to date have been applied against capital projects.

Pensions

The company operates a defined contribution scheme for certain employees. The contributions are charged to revenue in the year in which they are incurred.

2. Analysis of Total Resources Expended

	Direct Activities £	Grant funding £	Support costs (see 2a below) £	2020 Total £	2019 Total £
Charitable Expenditure					
E-learning	-	112,457	9,063	121,519	94,870
Events	-	134,035	11,361	145,396	148,946
Journal	105,348	-	18,534	123,882	87,136
Research projects	-	37,631	5,049	42,680	41,628
Educational videos	84,995	258,011	68,097	411,103	732,050
	190,343	542,134	112,104	844,581	1,104,631

Support costs are allocated on the basis of full-time equivalents.

	2020 £	2019 £
Staff costs:		
Wages and salaries	451,355	499,410
Social security costs	37,347	32,867
Pension costs	35,670	47,502
	524,372	579,779
The average number of full time employees In the period was	Number 17	Number 21

No employee earned £60,000 or more, and no Trustees were remunerated through the charity.

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2a. Analysis of Support Costs

	2020	2019
	£	£
Raising funds	-	11,049
E-learning	9,063	11,853
Events	11,361	14,859
Journal	18,534	24,241
Research projects	5,049	6,604
Educational videos	68,097	89,064
	<u>112,104</u>	<u>157,670</u>

Support costs are all allocated to charitable expenditure, other than £nil (2019 - £11,049) incurred in relation to raising funds within the year.

Auditors remuneration accrued during the year was £6,000 (2019 - £2,100 as independent examination fees due to no audit being undertaken). No other services were provided by the auditors.

3. Fixed assets

	Office equipment	Total
	£	£
Cost		
At 1 January 2020	1,329	1,329
Additions	1,227	1,227
December 31, 2020	<u>2,556</u>	<u>2,556</u>
Depreciation		
At 1 January 2020	119	119
Charge for the year	374	374
December 31, 2020	<u>493</u>	<u>493</u>
Net book value		
December 31, 2020	<u><u>2,063</u></u>	<u><u>2,063</u></u>
December 31, 2019	<u><u>1,210</u></u>	<u><u>1,210</u></u>

4. Debtors

	2020	2019
	£	£
Trade debtors	64,483	145,313
Other debtors	-	39
Prepayments and accrued income	81,287	112,724
	<u>145,770</u>	<u>258,076</u>

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5. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Trade creditors	23,516	149,599
Taxation and social security	10,391	10,635
Accruals and deferred income	207,818	228,013
Other creditors	5,605	8,832
	<u>247,329</u>	<u>397,079</u>

Included within accruals and deferred income is £199,718 (2019 - £221,897) in relation to income deferred on performance-related grants. These grants are considered to contain conditions that require the charity to undertake certain activities before it becomes fully entitled to the respective grant monies.

Reconciliation of deferred income

	Deferred income
	£
At 1 January 2020	221,897
Deferred income released	(221,897)
Additional deferred income	199,718
At 31 December 2020	<u>199,718</u>

6. Funds

	1 January	Incoming	Transfer	Outgoing	31 December
	2020	resources	between	resources	2020
	£	£	funds	£	£
			£		
General fund	(183,797)	470,589	56,206	(299,793)	43,205
Restricted fund					
E-learning	(7,053)	93,360	7,053	(93,360)	-
Events	(17,229)	42,008	17,229	(42,008)	-
Journal	-	-	-	-	-
Research	7,036	41,144	(7,036)	(35,643)	5,500
Educational videos	12,810	383,644	(12,810)	(373,331)	10,313
Transfer between funds	60,642	-	(60,642)	-	-
	<u>(127,591)</u>	<u>1,030,745</u>	<u>-</u>	<u>(844,136)</u>	<u>59,018</u>

The restricted funds are held separately as they relate to specific performance related grant funds and expenditure. They represent various projects for which the donors have specified the use of the funds. These have been grouped into various categories for the purpose of the note above.

A transfer has been made between the funds to correct amounts incorrectly treated in the prior year, as well as to clear out negative restricted fund balances at year end, and move the deficit back to general funds.

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7. Reconciliation of funds per asset/liability

	Unrestricted funds £	Restricted funds £	2020 Total £
Fixed assets	2,063	-	2,063
Current assets	224,884	79,400	304,284
Current liabilities	(47,611)	(199,718)	(247,329)
	<u>179,336</u>	<u>(120,318)</u>	<u>59,018</u>

	Unrestricted funds £	Restricted funds £	2019 Total £
Fixed assets	1,210	-	1,210
Current assets	195,741	72,537	268,278
Current liabilities	(175,182)	(221,897)	397,079
	<u>21,769</u>	<u>(149,360)</u>	<u>(127,591)</u>

8. Related party transactions

The charity has no related party transactions to disclose.