

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

C O N T E N T S

	Page
LEGAL AND ADMINISTRATIVE DETAILS	1
TRUSTEES' REPORT	2 - 5
AUDITOR'S REPORT	6-8
STATEMENT OF FINANCIAL ACTIVITIES	9
BALANCE SHEET	10
STATEMENT OF CASH FLOWS	11
NOTES TO THE FINANCIAL STATEMENTS	12-16

**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'.

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

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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 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Unrestricted funds					
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		<u>158,515</u>	<u>10,202</u>
		304,285	268,278
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	<u>15,813</u>	<u>56,206</u>
		59,018	(127,591)

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
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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.

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.

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

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>

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

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.

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

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)
	179,336	(120,318)	59,018

	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
	21,769	(149,360)	(127,591)

8. Related party transactions

The charity has no related party transactions to disclose.