

**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**

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**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  
Groesbeck Parham

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

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**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](https://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**

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**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**

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**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**

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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**

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**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**

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**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**

<b>INCOMING RESOURCES</b>	<b>Notes</b>	<b>Unrestricted funds</b>	<b>Restrict</b>	<b>Total</b>	<b>Total</b>
<b>Unrestricted funds</b>		<b>2022</b>	<b>d funds</b>	<b>funds 2022</b>	<b>funds</b>
		<b>£</b>	<b>2022</b>	<b>£</b>	<b>2021</b>
			<b>£</b>		<b>£</b>
Donations and legacies		1,083	-	1,083	254
Grant amortisation		1,322	-	1,322	-
<b>Charitable Activities</b>					
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
<b>Other Activities to Generate Funds</b>					
Advertising income		109,846	-	109,846	52,876
<b>Total Incoming Resources</b>		<b>669,760</b>	<b>666,832</b>	<b>1,336,592</b>	<b>888,838</b>
<b>Resources Expended</b>					
Raising funds		75,008	-	75,008	57,881
<b>Charitable Expenditure</b>					
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
		<b>672,533</b>	<b>579,200</b>	<b>1,251,732</b>	<b>705,680</b>
<b>Total Resources Expended</b>	<b>2</b>	<b>747,541</b>	<b>579,200</b>	<b>1,326,740</b>	<b>763,561</b>
<b>Net movements in funds</b>		<b>(77,781)</b>	<b>87,632</b>	<b>9,851</b>	<b>125,277</b>
Transfer between funds		110,514	(110,514)	-	-
<b>Total funds brought forward</b>		<b>155,912</b>	<b>28,383</b>	<b>184,295</b>	<b>59,018</b>
<b>Balance carried forward at 31 December 2022</b>		<b>188,645</b>	<b>5,501</b>	<b>194,146</b>	<b>184,295</b>

**The ecancer Global Foundation**  
**BALANCE SHEET AT 31 DECEMBER 2022**

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

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**

	<b>2022</b> <b>£</b>	<b>2011</b> <b>£</b>
<b>Cash flows from operating activities</b>		
(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
<b>Cash flows from investing activities</b>		
Acquisitions of tangible assets	(45,703)	(812)
Proceeds from sale of tangible assets	-	-
Net cash flows from investing activities	(45,703)	(812)
<b>Cash flows from financing activities</b>		
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**

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**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**

	<b>Direct Activities £</b>	<b>Grant funding £</b>	<b>Support costs (see 2a below) £</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
<b>Charitable Expenditure</b>					
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
	<b>291,129</b>	<b>896,532</b>	<b>139,079</b>	<b>1,326,740</b>	<b>763,561</b>

**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.

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Staff costs:</b>		
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	 <b>Number</b> 19	 <b>Number</b> 18

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

**2a. Analysis of Support Costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

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

**4. Debtors**

	<b>2022 £</b>	<b>2021 £</b>
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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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

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

**6. Funds**

	<b>1 January 2022</b>	<b>Incoming resources</b>	<b>Transfer between funds</b>	<b>Outgoing resources</b>	<b>31 December 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General fund	155,912	669,760	110,514	(747,541)	188,645
<b>Restricted fund</b>					
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><b>184,295</b></u>	<u><b>1,336,592</b></u>	<u><b>-</b></u>	<u><b>(1,326,741)</b></u>	<u><b>194,146</b></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**  
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**7. Reconciliation of funds per asset/liability**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2022 Total £</b>
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)
	<b><u>530,532</u></b>	<b><u>(336,386)</u></b>	<b><u>194,146</u></b>

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2021 Total £</b>
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)
	<b><u>750,147</u></b>	<b><u>(565,806)</u></b>	<b><u>184,341</u></b>

**8. Related party transactions**

The charity has no related party transactions to disclose.