

**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  
Groesbeck Parham

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

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**Message from the chair**

As we look back on 2023, I am delighted to share the incredible strides ecancer has made in advancing global cancer education. The impressive team at ecancer 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**

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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 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**

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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 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**

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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**

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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 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**

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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 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**

<b>INCOMING RESOURCES</b>	<b>Notes</b>	<b>Unrestricted funds 2023</b>	<b>Restricted funds 2023</b>	<b>Total funds 2023</b>	<b>Total funds 2022</b>
<b>Unrestricted funds</b>		<b>2023</b>	<b>£</b>	<b>£</b>	<b>£</b>
		<b>£</b>			
Donations and legacies		1,022	-	1,022	1,083
Grant amortisation		661	-	661	1,322
<b>Charitable Activities</b>					
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
<b>Other Activities to Generate Funds</b>					
Advertising income		76,668	-	76,668	109,846
<b>Total Incoming Resources</b>		<b>434,851</b>	<b>596,115</b>	<b>1,030,966</b>	<b>1,336,592</b>
<b>Resources Expended</b>					
Raising funds		91,386	-	91,386	75,008
<b>Charitable Expenditure</b>					
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
<b>Total Resources Expended</b>	<b>2</b>	<b>920,735</b>	<b>424,671</b>	<b>1,345,406</b>	<b>1,326,740</b>
<b>Net movements in funds</b>		<b>(485,884)</b>	<b>171,444</b>	<b>(314,440)</b>	<b>9,851</b>
Transfer between funds		(141,198)	141,198	-	-
<b>Total funds brought forward</b>		<b>188,645</b>	<b>5,501</b>	<b>194,146</b>	<b>184,295</b>
<b>Balance carried forward at 31 December 2023</b>		<b>(438,437)</b>	<b>318,143</b>	<b>(120,294)</b>	<b>194,146</b>

**The ecancer Global Foundation**  
**BALANCE SHEET AT 31 DECEMBER 2023**

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

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**

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

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

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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 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 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**

	<b>Direct Activities £</b>	<b>Grant funding £</b>	<b>Support costs (see 2a below) £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
<b>Charitable Expenditure</b>					
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
	<b>323,550</b>	<b>881,002</b>	<b>140,854</b>	<b>1,345,406</b>	<b>1,326,740</b>

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

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

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Staff costs:</b>		
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>
 The average number of full time employees In the period was	 <b>Number</b> 18	 <b>Number</b> 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**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
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**

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

**4. Debtors**

	<b>2023 £</b>	<b>2022 £</b>
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>

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**5. Creditors: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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

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

**6. Funds**

	<b>1 January 2023</b>	<b>Incoming resources</b>	<b>Transfer between funds</b>	<b>Outgoing resources</b>	<b>31 December 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General fund	188,645	434,851	(141,199)	(920,734)	(438,437)
<b>Restricted fund</b>					
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><b>194,146</b></u>	<u><b>1,030,966</b></u>	<u><b>-</b></u>	<u><b>(1,345,406)</b></u>	<u><b>(120,294)</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.

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**7. Reconciliation of funds per asset/liability**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2023  Total £</b>
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)
	<b><u>204,895</u></b>	<b><u>(325,189)</u></b>	<b><u>(120,294)</u></b>

	<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)	(479,695)
	<b><u>530,532</u></b>	<b><u>(336,386)</u></b>	<b><u>194,146</u></b>