

**Report of the Trustees and  
Financial Statements for the year ended  
31st October 2022.**

**of**

**AFRICA CANCER ACTION TRUST (ACAT)**

## **Trustees' Report and Financial Statements 2021-22**

The Trustees of the Africa Cancer Action Trust (the "Charity") present their Trustees' Report together with the Financial Statements of the Charity for the year ended 31 October 2022.

### **Reference and administrative details**

Registered Charity Number : 1189665

Principal Address: 23 Church Road, Whitchurch, Cardiff CF14 2DX

Trustees : the following Trustees served throughout the year ended 31 October 2022 :

Dr David Francis Rees Griffiths (Chair)

Dr Elisabeth Helen Griffiths

Dr Christopher John Robinson

Ms Carol Megan Owen

Dr D Griffiths is also Treasurer of the British Isles Association of Urological Pathologists ("BAUP"), a Charity (no. 1166730) that provides courses for Histopathologists in the diagnosis of renal, bladder, penile and testicular disease.

### **Structure, Governance and Management**

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The deed of trust was adopted by the charity on 3rd January 2020. The Trustees carry out the business of the Charity and form a management committee that meets once per annum; the Trustees also set the strategic direction for the Charity. The Trustees elect the Chair and have the power to renew Trustees' appointments and appoint new Trustees. The Trustees undertake an annual review of the major risks to which the Charity is exposed as part of an annual strategic planning review to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **Objectives and Activities**

The Charity's strategic aim is the development of sustainable diagnostic services for cancer in sub-Saharan Africa, primarily by developing capacity and quality in cellular pathology and radiology. In carrying out these activities, the Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

## **Achievement and Performance**

The Charity arranged 3 visits to the Pathology Department, Mbarara University of Science and Technology, Uganda in the financial year. A survey undertaken of breast cancer diagnosis determined that women with breast lumps had difficulty accessing appropriate diagnosis. As a result, the Charity is supporting the development of a biopsy clinic in the department.

The income of the Charity in the year ended 31 October 2022 amounted to £66,286 (2021 : £9,225) which was derived principally donations by Trustees, donations from another pathology charity (BAUP), and Gift Aid (note 2). The Charity's total expenditure in the year ended 31 October 2022 amounted to £9,411 (2021 : £3,504).

## **Financial Review**

The Charity's Reserves at 31 October 2022 amounted to £62,596 (2021 : £5,721) of which none were restricted. The Trustees' policy is to use the Charity's reserves to continue to support training in cancer diagnosis and the development of a biopsy clinic in Mbarara, Uganda.

## **Future developments**

The Charity plans to publish the activity of the Mbarara Pathology Department and the biopsy clinic and also to support research into determining further barriers to diagnosis and treatment in Southern Uganda with a view to making recommendations that have general applicability.

## **Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (UKGAAP). The law applicable to Charities in England and Wales (Charities Act 2011) requires the Trustees to prepare financial statements for each financial year, including the income and expenditure, of the Charity for that period. In preparing these financial statements, the Trustees are required to :

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue in business.

**Africa Cancer Action Trust (ACAT)**

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 and the Charity's Trust Deed.

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. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

Approved by the Board of Trustees on 6/6/2023 and signed on its behalf by :

A handwritten signature in black ink, appearing to read 'D. Griffiths', written over a horizontal line.

Dr D Griffiths, Trustee



## **Independent Examiner's Report to the Trustees of the Africa Cancer Action Trust**

I report to the Trustees on my examination of the accounts of the Africa Cancer Action Trust for the year ended 31 August 2022.

### **Responsibilities and basis of Report**

As the Trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the "Act").

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

### **Independent examiner's statement**

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

1. accounting records were not kept in accordance with section 130 of the Charities Act ; or
2. the accounts did not accord with those records ; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this Report in order to enable a proper understanding of the accounts to be reached.

Signed :



Name : Mr M C Grant FCA (ICAEW Membership No. 7595992)

Address : 89 Conway Road, Cardiff CF11 9NW

Date :

**Africa Cancer Action Trust (ACAT)**

**Statement of Financial Activities  
For the year ended 31 October 2022**

	Notes	Unrestricted Funds 2021-22	Restricted Funds 2021-22	Total Funds 2021-22	Total Funds 22 months to 31 October 2021
<b>Income</b>		£	£	£	£
Charitable income	2	66,286	0	66,286	9,225
<b>Expenditure</b>					
Charitable Activities	3	(9,411)	0	(9,411)	(3,504)
<b>Net Income</b>		<u>56,875</u>	<u>0</u>	<u>56,875</u>	<u>5,721</u>
<b>Reconciliation of Funds</b>					
<b>Total Funds brought forward</b>		5,721	0	5,721	0
<b>Total Funds carried forward</b>		<u>62,596</u>	<u>0</u>	<u>62,596</u>	<u>5,721</u>

The notes on pages 8 to 10 form part of the Financial Statements

# Balance Sheet at 31 October 2022

	Notes	Unrestricted Funds 2021-22	Restricted Funds 2021-22	Total Funds 2021-22	Total Funds 22 months to 31 October 2021
		£	£	£	£
<b>Current Assets</b>					
Cash at bank and in hand		67,701	0	67,701	5,721
<b>Creditors:</b>					
Amounts falling due in one year	6	(5,105)	0	(5,105)	0
<b>Net Current Assets</b>		62,596	0	62,596	5,721
<b>Funds</b>					
Unrestricted Funds		62,596	0	62,596	5,721
Restricted Funds		0	0	0	0
<b>Total funds</b>		62,596	0	62,596	5,721

The Financial Statements were approved by the Board of Trustees on.....6/6/22  
and were signed on its behalf by :

.....  
Dr D Griffiths, Trustee

The notes on pages 8 to 10 form part of the Financial Statements

**Notes the Financial Statements for the year ended 31 October 2022**

**1 Accounting policies**

**Basis of accounting**

The Financial Statements have been prepared under the historical cost convention and in accordance with the Charities Act 2011 and the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.

The Charity constitutes a public benefit as defined by FRS 102.

**Income**

All income is included in the Statement of Financial Activities when the Charity is legally entitled to the income, it is more likely than not that the Trustees will receive the income on behalf of the Charity, and the amount can be measured with sufficient reliability.

**Expenditure and liabilities**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where support costs, which include central functions, cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the Charity and its compliance with regulation and good practice.

The Charity has creditors which are measured at settlement amounts less any trade discounts.

**Taxation**

The Charity is exempt from tax on its charitable activities.

**Funds accounting**

Unrestricted Funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Restricted Funds can only be used for particular purposes within the objects of the Charity. Restrictions arise when specified by the Donor or when Funds are raised for particular restricted purposes.



## Notes the Financial Statements for the year ended 31 October 2022 (continued)

**2 Charitable Income**

	2021-22	2020-21
	£	£
<b>Donations</b>		
Trustees	51,936	4,070
BAUP Charity	1,350	3,650
Others	14	505
	<u>53,300</u>	<u>8,225</u>
HMRC Gift Aid	12,986	1,000
	<u>66,286</u>	<u>9,225</u>
<b>Total Charitable Income</b>		

**3 Charitable activities : expenditure**

	2021-22	2020-21
	£	£
<b>Visits to Uganda</b>	<u>9,411</u>	<u>3,504</u>

The Charity made 3 visits to Uganda in 2021-22 and 3 visits in the previous 22 month period to 31 October 2021 to further the aims of the Charity.

Expenditure associated with these visits is analysed in note 5

**4 Independent Examiner's fee**

	2021-22	2020-21
	£	£
<b>Fee charged</b>	<u>-</u>	<u>-</u>

**Notes the Financial Statements for the year ended 31 October 2022 (continued)****5 Trustees Expenses**

	2021-22	2020-21
	£	£
Travel	2,875	2,346
Health and COVID	426	401
Subsistence and accommodation	715	496
Equipment	4,079	0
Clinic refit	827	0
Other expenditure	489	261
<b>Total Expenditure</b>	<b>9,411</b>	<b>3,504</b>

In 2021-22, one Trustee carried out visits to Uganda on behalf of the Charity (2020-21 : one Trustee) and was re-imbursed for expenses incurred on behalf of the Charity in visiting Uganda and carrying out activities there.

**6 Creditors : Amounts falling due within one year**

	2021-22	2020-21
	£	£
Accruals	5,105	-