

CHILDHOOD CANCER INTERNATIONAL

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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CHILDHOOD CANCER INTERNATIONAL

DIRECTORY

AS AT 31 DECEMBER 2022

Charity Number	62945432
Accountants	Lala + Associates PO Box 76 442 Manukau City 2241
Auditor	Van Ree Accountants Postbus 1 3956 ZR Leersum
Chairperson	Joao De Braganca
Vice President	Rodney Wong
Secretary	Luisa Basset
Treasurer	Nagm Azar
Trustee	Daniel McKenzie
Trustee	Kate Johnson
Trustee	Alejandro Mendez
Trustee	Bindu Nair

INDEPENDENT AUDITOR'S REVIEW REPORT

To: the members of Childhood Cancer International

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3956 KW Leersum
Postbus 1
3956 ZR Leersum

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leersum@vanreeacc.nl
www.vanreeacc.nl
KvK nr. 09068872

Our conclusion

We have reviewed the financial statements 2022 of Vereniging Childhood Cancer International based in Nieuwegein.

Based on our review, nothing has come to our attention that causes us to believe that the accompanying financial statements are not prepared, in all material respects, in accordance with the accounting principles as described on page 7 of the financial statements.

The financial statements comprise:

- the statement of financial position as at 31 December 2022;
- the statement of financial performance for 2022; and
- the notes comprising of a summary of the accounting policies and other explanatory information.

Basis for our conclusion

We conducted our review in accordance with Dutch law, including the Dutch Standard 2400 'Opdrachten tot het beoordelen van financiële overzichten' (Engagements to review financial statements). A review of financial statements in accordance with the Dutch Standard 2400 is a limited assurance engagement. Our responsibilities under this standard are further described in the 'Our responsibilities for the review of the financial statements' section of our report.

We are independent of Vereniging Childhood Cancer International in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA, Dutch Code of Ethics).

We believe the assurance evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Emphasis of the basis of accounting and restriction on use and distribution

We draw attention to notes on page 7, which describes the special purpose of the statement including the basis of accounting. The statement is intended solely for the members of Vereniging Childhood Cancer International and is prepared to assist to comply with the entity's Statutes. As a result, the financial statements 2022 of Vereniging Childhood Cancer International based in Nieuwegein may not be suitable for another purpose. Therefore, our review report is intended solely for Vereniging Childhood Cancer International and should not be distributed to or used by other parties than Vereniging Childhood Cancer International. Our conclusion is not modified in respect of this matter.

Responsibilities of management for the financial statements

The Trustees are responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles as described on page 7 of the financial statements. Furthermore the Trustees are responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibilities for the review of the financial statements

Our responsibility is to plan and perform the review in a manner that allows us to obtain sufficient and appropriate assurance evidence for our conclusion.

The level of assurance obtained in a limited assurance engagement is substantially less than the level of assurance obtained in an audit conducted in accordance with the Dutch Standards on Auditing. Accordingly, we do not express an audit opinion.

We have exercised professional judgement and have maintained professional scepticism throughout the review, in accordance with Dutch Standard 2400.

Our review included among others:

- Obtaining an understanding of the entity and its environment and the applicable financial reporting framework, in order to identify areas in the financial statements where material misstatements are likely to arise due to fraud or error, designing and performing procedures to address those areas, and obtaining assurance evidence that is sufficient and appropriate to provide a basis for our conclusion;
- Obtaining an understanding of the entity's accounting systems and accounting records and consider whether these generate data that is adequate for the purpose of performing the analytical procedures;
- Making inquiries of management and others within the entity;
- Applying analytical procedures with respect to information included in the financial statements;
- Obtaining assurance evidence that the financial statements agree with, or reconcile to, the entity's underlying accounting records;
- Evaluating the assurance evidence obtained;
- Considering the appropriateness of accounting policies used and considering whether the accounting estimates and related disclosures made by management appear reasonable;
- Considering the overall presentation, structure and content of the financial statements, including the disclosures; and
- Considering whether the financial statements and the related disclosures represent the underlying transactions and events free from material misstatement.

Leersum, 7 August 2023

Van Ree Accountants

J.C. Hille MSc

Registeraccountant

CHILDHOOD CANCER INTERNATIONAL

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2022

	<i>Note</i>	2022	2021
ACCUMULATED FUNDS			
Accumulated Surplus		€ 286.046	€ 264.202
CURRENT ASSETS			
Credit Card Deposit		1.010	1.009
Euro A/c - Netherlands		26.579	94.951
Euro Saving Account		5.848	5.848
Term Deposits		280.640	286.722
Project Receivable		6.650	0
Accounts Receivable		300	600
		<u>321.027</u>	<u>389.130</u>
TOTAL ASSETS		€ 321.027	€ 389.130
CURRENT LIABILITIES			
Accounts Payable		3.998	6.340
Unspent Project Grants		30.983	118.588
		<u>34.981</u>	<u>124.928</u>
TOTAL LIABILITIES		34.981	124.928
NET ASSETS		€ 286.046	€ 264.202

The accompanying notes form part of these financial statements.

Lala + Associates
Chartered Accountants

CHILDHOOD CANCER INTERNATIONAL

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
CCI HEAD OFFICE		
INCOME		
Membership Fees	46.578	41.325
Donations & Sponsorships (* see note on page 7)	157.705	9.081
Fundraising	5.569	26.275
Parents Helping Parents Donations	600	
RESTRICTED FUNDING		
Grant Received	-	-
TOTAL INCOME	<u>€ 210.452</u>	<u>€ 76.681</u>
EXPENSES		
ADMINISTRATION		
Audit Fees	4.700	3.981
Bank Charges	1.547	660
Executive Meeting Costs	21.500	186
General Expenses	704	-
Insurance	793	793
Legal Fees	2.948	2.402
Secretariat Expenses	<u>8.192</u>	<u>6.701</u>
	€ 40.384	€ 14.723
FUNDRAISING COSTS		
Business Development	2.318	2.632
PROGRAM COSTS		
Advocacy & Lobbying	1.646	1.628
AGA Meeting Expenses	250	-
AGA Scholarships	9.663	-
CCI Europe Funds	-	10.000
Asia Growth Fund	-	575
Global Programs	76.650	-
Program Management	16.284	13.605
Regional Meetings	9.124	-
Strategic Communications	<u>32.289</u>	<u>9.639</u>
TOTAL PROGRAM COSTS	<u>145.906</u>	<u>35.447</u>
TOTAL EXPENSES	<u>188.608</u>	<u>52.802</u>
NET SURPLUS	<u><u>€ 21,844</u></u>	<u><u>€ 23.879</u></u>

The accompanying notes form part of these financial statements.

Lala + Associates
Chartered Accountants

CHILDHOOD CANCER INTERNATIONAL

STATEMENT OF MOVEMENTS IN ACCUMULATED FUNDS FOR THE YEAR ENDED 31 DECEMBER 2022

	<i>Note</i>	2022	2021
Net Surplus for the Period		21.844	23.879
<i>Total Recognised Revenue and Expenses</i>		<u>21.844</u>	<u>23.879</u>
<i>ACCUMULATED FUNDS AT START OF PERIOD</i>		264.202	240.323
		<u>286.046</u>	<u>264.202</u>
<i>ACCUMULATED FUNDS AT END OF PERIOD</i>		<u>€ 286.046</u>	<u>€ 264.202</u>

The accompanying notes form part of these financial statements.

Lala + Associates
Chartered Accountants

CHILDHOOD CANCER INTERNATIONAL

1 STATEMENT OF ACCOUNTING POLICIES

These are the financial statements of Childhood Cancer International.

Childhood Cancer International is a registered charity in the Netherlands.

These financial statements are a special purpose report prepared for management only on the principles described below.

Historical cost

These financial statements have been prepared on a historical cost basis, except as noted otherwise below. The financial statements are presented in Euro (€) and all values are rounded to the nearest Euro (€) except when otherwise indicated.

The accounting principles recognised as appropriate for the measurement and reporting of earnings and financial position on an historical cost basis have been used, with the exception of certain items for which specific accounting policies have been identified.

Income Tax

Child Cancer International has charitable status and is therefore exempt from income tax.

Accounts Receivable

Accounts receivables are stated at their estimated realisable value.

Changes in Accounting Policies

There have been no specific changes in accounting policies and they have been applied on a consistent basis with those of the previous period.

2 CONTINGENT LIABILITIES

There are no contingent liabilities at year end (31 December 2021: € Nil).

3 CAPITAL COMMITMENTS

There are no capital commitments at year end (31 December 2021: € Nil).

4 RELATED PARTIES

There are no related party transactions at year end (31 December 2021: € Nil).

5 UNSPENT PROJECT GRANTS


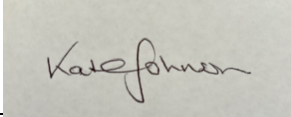
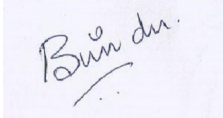
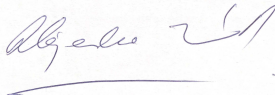
	This Year	Last Year
L'Oréal Global Programs	12.395	100.000
Hue Project	2.614	2.614
Mahak Grant	4.174	4.174
Parent Helping Parents	11.800	11.800
	<u>€30.983</u>	<u>€118.588</u>

6 Upon receipt, the project grants are recognized as a debt on the balance sheet. When the projects are executed, the income and expenses are accounted for in the statement of financial performance.

7 * note at donations & sponsorships on page 5:
€ 11.777 euro of the exhaustion of the unspent projects grants in 2022 (total € 157.705) was spent as a supplement to the budget of 2021.

CHILDHOOD CANCER INTERNATIONAL

Signing financial statements CCI by all members of the board

	
Chairperson	Date
	
Trustee	Date
	
Trustee	Date
	
Trustee	Date
	
Trustee	Date
	
Trustee	Date
Trustee	Date
Trustee	Date
Treasurer	Date

The accompanying notes form part of these financial statements.

CHILDHOOD CANCER INTERNATIONAL – CCI EUROPE

STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
ACCUMULATED FUNDS		
Accumulated Surplus	30.297	30.297
Surplus For Year	2.509	
TOTAL FUNDS	<u>€ 32.806</u>	<u>€ 30.297</u>
CURRENT ASSETS		
Cash at Bank – CCI Europe	837.330	114.742
Accounts Receivable	1.330	-
Rental Bond	2.520	-
Fixed Assets (at cost)	3.294	-
TOTAL ASSETS	<u>€ 844.474</u>	<u>€ 114.742</u>
CURRENT LIABILITIES		
Accounts Payable	5.012	
Unspent Project Grants	806.656	84.445
TOTAL LIABILITIES	<u>811.668</u>	<u>84.445</u>
NET ASSETS	<u>€ 32.806</u>	<u>€ 30.297</u>

The accompanying notes form part of these financial statements.

Lala + Associates
Chartered Accountants

CHILDHOOD CANCER INTERNATIONAL – CCI EUROPE

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
INCOME		
Consulting Income	4.351	6.563
Donations & Sponsorships	69.678	53.733
Sundry Income	57	915
CCI Funds	-	10.000
Conference Income	14.390	-
Sponsorship	39.333	-
Restricted Project Grants	235.247	17.321
TOTAL INCOME	€ 363.056	€ 88.532
EXPENSES		
Consultancy Fees	-	6000
General Expenses	663	2.343
Office Equipment	1.193	-
Operating Grant	191.592	-
Professional Services	19.993	-
Project Costs	125.703	17.321
Rent	1.790	5.262
Strategic Communications	105	263
Travelling Expenses	2.021	980
Wages	17.487	51.087
TOTAL EXPENSES	360.547	93.255
NET SURPLUS	€2.509	€ 5.277-

Information about CCI and CCI Europe

CCI Europe is a registered entity based in Austria. The primary purpose of CCI Europe is apply for Child Cancer project grants from the EU and undertake the projects. CCI Europe is a branch of CCI which has overall control of its activities. For this reason the financials of CCI Europe are shown as attachments to the financials of CCI Head Office.