

Charity registration number: 1164238

Kidney Cancer Support Network

Annual Report and Financial Statements

for the Year Ended 31 October 2020

Kidney Cancer Support Network

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Kidney Cancer Support Network

Reference and Administrative Details

Chairman	Mr Andy Thomas
Trustees	Mr Andy Thomas Prof. James Larkin Ms Debbie Victor Mr Jonathan Pym Dr Samra Turajlic Alison Fielding
Principal Office	The Bungalow West Cliff Porthtowan Cornwall TR4 8AE 1164238
Charity Registration Number	Stockdale Accountants Ltd St Ingunger Offices Lanivet Bodmin
Independent Examiner	Cornwall PL30 5HS

Kidney Cancer Support Network (also known as KCSN)

Trustees Report for the year ended 31st October 2020

The Trustees present their report together with the financial statement for the year ended 31st October 2020. In preparing this report, the Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "accounting and reporting by charities" issued in March 2005.

Registered charity number: 1164238

Status: Charitable Incorporated Organisation (CIO) Incorporated 3 November 2015

Principal and registered address:

Kidney Cancer Support Network,
The Office, The Bungalow,
West Cliff, Porthtowan
Cornwall TR4 8AE

Trustees

- I. Mr Andy Thomas – Chair
- II. Professor James Larkin
- III. Ms Debbie Victor
- IV. Mr Jonathan Pym
- V. Dr Samra Turajlic
- VI. Ms. Alison Fielding

Structure, governance, and management

Kidney Cancer Support Network (KCSN) has existed as a voluntary support organisation since 2006. It was registered as a charitable incorporated organisation (CIO) on the 3 November 2015 and the charity is managed according to its governing documents dated 3 November 2015.

Where there is a requirement for new Trustees, they will be identified and appointed by the current Trustees. The KCSN management team is responsible for the induction of any new Trustees, and this will involve a briefing about Trustee responsibilities, the governing document, and the adopted operating policies and procedures of the charity. All Trustees provide their services to the charity on a voluntary unpaid basis.

The Trustees delegate day-to-day responsibility for the running of the charity to the KCSN management team who are accountable to the Trustees and report to the Trustees throughout the year as required and formally at regular Trustee meetings.

The Trustees have a duty to identify and review all risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees regularly review the risks that the charity may face, and the Trustees will continue to monitor the risks associated with its activities and continue to be vigilant as to other risks that might be associated with a charity providing support services to those people affected by kidney cancer.

The Trustees have agreed and adopted a series of operating policies to ensure the charity runs smoothly and complies with all charity commission requirements and legal responsibilities. The operating policies are currently reviewed every two years and are available by written request to the KCSN management team or via the KCSN website.

The Trustees declare as part of this annual return, that there are no serious incidents or other matters the Trustees should have reported to the Charity Commission.

Objectives and activities

The stated objectives of the charity are to promote and protect the physical and mental health of patients with kidney cancer in the United Kingdom through the provision of information, support, education and practical advice to patients, their families, and their carers, and to raise awareness and advance the education of the public in all matters relating to kidney cancer.

The Trustees meet a minimum of twice a year, to discuss, agree and record funding priorities, charitable activities, strategy, and operating policies including risk management. Project meetings are held throughout the year as required or as requested by the Trustees or management team.

Public benefit

The Trustees confirm that they have referred to the guidance provided by the charity commission's general guidance and advice on public benefit. In planning all activities including financial policies, the trustees confirm they have complied with the duty in section 17(5) of the 2011 Charities Act and the Trustees are satisfied that all charitable activities during the year are for the benefit of the public.

Achievements and performance

KCSN is a cancer support organisation that seeks to educate and inform the public in all aspects of kidney cancer. KCSN is a patient and carer led kidney cancer charity which gives us a unique perspective and understanding of the needs of kidney cancer patients, caregivers, and their families.

Our fifth full year as a charity was a busy but difficult time. In the first few months the charity continued to work hard, reaching, and supporting more kidney cancer patients and carers than ever before.

But as we look back over 2019/20, at the forefront of everything was the COVID-19 pandemic. So much happened so quickly and for many people in our kidney cancer community, life changed beyond recognition. Patients, families, clinicians, nurses the NHS and our charity have been tested in ways that we could never have imagined. The COVID-19 pandemic which gripped our Country in March 2020, affected every aspect of life. The effect of the pandemic both at a personal level and a societal level was enormous and the effect on kidney cancer patients and those awaiting diagnosis and treatment is incalculable. As the NHS became overwhelmed with COVID-19 cases, cancer patients found their treatments stopped, surgeries cancelled, and routine scans put on hold. The care and support patients normally received from their hospital teams was simply not available as the NHS was brought to its knees by the pandemic.

At KCSN we tried to fill the practical and emotional gap patients were coping with; our support work continued apace with everyone working long hours to provide daily NHS and Government coronavirus updates via our website, private online forum, and our dedicated kidney cancer helpline. Belonging to such an active patient community was a lifeline for many people as we were able provide emotional support and practical information about treatment options, welfare benefits, shopping, lockdown guidelines that was simply unavailable anywhere else.

In addition to our coronavirus workload, and using different online services, our kidney cancer patient advocacy work has increased again this year and we have been able to provide an expert patient perspective at various online meetings, webinars and virtual conferences organised by the National Cancer Research Institute, International Kidney Cancer Coalition (IKCC), National Health Service (NHS), pharmaceutical industry, National Institute for Health and Care Excellence (NICE) and various patient involvement organisations i.e., Cancer 52, All Party Parliamentary Group on Cancer (APPGC), Patients Involved in NICE (PIN), Independent Cancer Patient Voice (ICPV) etc. This advocacy on behalf of the kidney cancer community is a vital part of our work and KCSN is recognised nationally and internationally as a genuine patient-led charity providing a strong patient voice. We continue to campaign publicly for meaningful patient involvement in all aspects of research, diagnosis, care, treatment, survivorship, and wellbeing.

- We have maintained our patient-focussed, patient-friendly website www.kcsn.org.uk and alongside daily coronavirus updates, we provided accurate and up-to-date news and information about kidney cancer in a patient friendly and easily understood language.

- We continue to work with the National Cancer Research Institute(www.ncri.org.uk), to improve geographical spread, recruitment, and retention of patients into renal cancer clinical trials around the UK and to further research towards a cure for kidney cancer. Two volunteer members of the KCSN now sit as expert patient representatives on the NCRI Renal Cancer and Bladder Cancer Clinical Studies Group which is a prestigious group of leading renal cancer clinicians and patient advocates.
- Provision of the only “peer to peer” kidney cancer helpline in the UK. We provide a friendly yet knowledgeable point of contact for patients and carers to discuss their concerns in an open, impartial, and non-judgemental way. Our aim is to provide patients with an individual and personal service, providing quality peer-reviewed information and personal advocacy.
- We have continued to invest in our unique kidney cancer clinical trials database on our website. The clinical trials database is a fully functional searchable database written in patient-friendly language and complemented with a full glossary and a range of patient educational resources, both written and video format. We offer support and work with individual patients to find specific clinical trials which patients can then talk to their hospital team about. Our aim is to ensure that patients have a full understanding of any clinical trials which may be suitable for them.
- Our unique KCSN private “peer to peer” online discussion forum now has an active membership of over 1400 UK-based kidney cancer patients and carers. This 24/7 support service is managed and moderated by a volunteer team of expert patients, caregivers and advocates. This is a busy yet welcoming online forum that offers information, shared patient experiences and patient, and family support. Our discussion forum regularly records over 7000 patient interactions every month covering all aspects of living with kidney cancer including sharing research news, treatment issues, side effects management, family relationships, work, survivorship, loss and beyond.
- KCSN is a founding member of the International Kidney Cancer Coalition (IKCC) and Rose Woodward is a volunteer Director of the IKCC Board. Through this affiliation with IKCC, the KCSN works closely with other patient advocacy groups around the world to promote global awareness and better treatments for all kidney cancer patients. As a member of the IKCC Board, the KCSN has been called upon to review materials for the kidney cancer community, take part in virtual international advisory boards and participate in online medical conferences and symposia to provide the patient perspective.
- KCSN participated in the very successful International World Kidney Cancer Day that took place in June 2020 leading the UK campaign around a theme of “the importance of physical activity” to raise awareness of the health and wellbeing needs of kidney cancer patients.
- We continued to produce our professionally written quarterly KCSN kidney cancer newsletter updating our community of patient, carers, and healthcare professionals with the latest kidney cancer research and reviews, interviews, and patient perspectives into current news items.
- Over the year we were able to play a leading role in several campaigns and took the opportunity to provide a strong patient voice into several important pieces of work:
 - NICE methods review
 - ABPI patient organisation survey regarding patient centricity
 - The BMS Overcoming Inequalities Report in kidney cancer
 - One Cancer Voice manifesto for people living with cancer tackling NHS workforce, early diagnosis, access to treatment and psychological support, financial toxicity, research, prevention of cancer, social care and post-treatment issues
 - Cancer52 campaign to access cancer data from Public Health England
 - Cancer52 briefing documents:

- Getting a better deal for people with rare and less common cancers – “the next 10 years”
 - Getting a better deal for people with rare and less common cancers – “what we can learn from patients”
 - National Voices workshop to investigate what is important to people of working age with long term conditions
 - Health Technology Appraisals and N I C E consultations
 - Cancer52 COVID-19 survey and IKCC kidney cancer & COVID-19 survey
 - ABPI Code of Practice consultation via the ABPI Patient Organisation Forum.
- We have continued our clear mission to provide evidence based, well researched, strong but independent patient submissions to health technology appraisals (HTA) related to kidney cancer and the care of kidney cancer patients. We have also provided an expert patient statements at HTA committee meetings of NICE and the Scottish Medicines Consortium (SMC).
- As part of our international work, KCSN wrote and project managed a comprehensive Shared Decision Aid about the Management of Locally Advanced Disease. This booklet is published by IKCC (www.ikcc.org) and is freely available to patients and HCPs around the world to aid shared decision making for this group of intermediate/higher risk patients.

Financial review

Given the restrictions of lockdown, it has been a difficult year for the charity. The patient community have been unable to undertake normal charity fundraising activities and our income was more reliant on our advocacy work together with grants and donations for which we are very grateful. We have worked through the pandemic determined to continue to provide as many support services as we can to our community. During the pandemic, our patient fundraising was badly hit as lockdown meant people were unable to attend organised fundraising events or locally arranged coffee mornings and fun runs etc.

During the financial year ending 31st October 2020, KCSN managed to achieve an income of £102,868. The charity holds its funds in an ethical based community bank account with the Co-operative Bank. The management team, including a part-time book- keeper, manage receipts and payments with oversight from the Trustees.

In 2020 we were able to access a COVID-19 award and several industry grants and charitable donations. Despite operating for 7 months in a period of lockdown, we believe we have achieved the charity aims and objectives; we have supported more patients and families than ever before and answered more calls for support than ever before, whilst at the same time trying to keep our overheads to a minimum to balance our reduced fundraising income. The charity has maintained its focus on practical patient support, providing patients and families with up-to-date coronavirus advice and information on a day-by-day basis. We have continued to raise awareness and increased understanding about kidney cancer at a local and national and international level whenever the opportunity arose but these activities by necessity have taken second place to providing COVID-19 information & support to the community.

The Trustees and the management team would like to express their sincere thanks and appreciation to all the volunteers and supporters who have helped us to maintain much needed services to the community in such challenging times. Without the continued support from our community and volunteers, we would not be able to do what we do: we know this year has been so hard for many in our community and our colleagues in the NHS. Our thoughts are with everyone who has suffered during this awful time.

Signed *Andy Thomas* Dated: 24th August 2021

Mr Andy Thomas – Chair of Trustees, Kidney Cancer Support Network

Kidney Cancer Support Network

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 24th August 2021 and signed on its behalf by:

Andy Thomas

.....
Mr Andy Thomas
Chairman and Trustee

Kidney Cancer Support Network

Independent Examiner's Report to the trustees of Kidney Cancer Support Network

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 October 2020 which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of Kidney Cancer Support Network 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 Kidney Cancer Support Network'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 respect of Kidney Cancer Support Network as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



.....
Hayley Hall
MAAT

St Ingunger Offices
Lanivet
Bodmin
Cornwall
PL30 5HS

Date: 25/08/21

Kidney Cancer Support Network

Statement of Financial Activities for the Year Ended 31 October 2020

	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies		86,385	86,385
Other income		<u>16,483</u>	<u>16,483</u>
Total income		<u>102,868</u>	<u>102,868</u>
Expenditure on:			
Charitable activities		<u>(76,812)</u>	<u>(76,812)</u>
Total expenditure		<u>(76,812)</u>	<u>(76,812)</u>
Net income		<u>26,056</u>	<u>26,056</u>
Net movement in funds		26,056	26,056
Reconciliation of funds			
Total funds brought forward		<u>121,461</u>	<u>121,461</u>
Total funds carried forward	11	<u>147,517</u>	<u>147,517</u>
		Unrestricted funds £	Total 2019 £
	Note		
Income and Endowments from:			
Donations and legacies		92,961	92,961
Other income		<u>16,689</u>	<u>16,689</u>
Total income		<u>109,650</u>	<u>109,650</u>
Expenditure on:			
Charitable activities		<u>(68,137)</u>	<u>(68,137)</u>
Total expenditure		<u>(68,137)</u>	<u>(68,137)</u>
Net income		<u>41,513</u>	<u>41,513</u>
Net movement in funds		41,513	41,513
Reconciliation of funds			
Total funds brought forward		<u>79,948</u>	<u>79,948</u>
Total funds carried forward	11	<u>121,461</u>	<u>121,461</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 11.

The notes on pages 10 to 17 form an integral part of these financial statements.

Kidney Cancer Support Network
(Registration number: 1164238)
Balance Sheet as at 31 October 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	7	730	973
Current assets			
Debtors	8	-	30,000
Cash at bank and in hand	9	<u>149,572</u>	<u>93,431</u>
		149,572	123,431
Creditors: Amounts falling due within one year	10	<u>(2,785)</u>	<u>(2,943)</u>
Net current assets		<u>146,787</u>	<u>120,488</u>
Net assets		<u>147,517</u>	<u>121,461</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>147,517</u>	<u>121,461</u>
Total funds	11	<u>147,517</u>	<u>121,461</u>

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on 24th August 2021 and signed on their behalf by:

Andy Thomas

 Mr Andy Thomas
 Chairman and Trustee

Kidney Cancer Support Network

Notes to the Financial Statements for the Year Ended 31 October 2020

1 Accounting policies

Statement of compliance

The financial statements have been prepared 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Kidney Cancer Support Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Kidney Cancer Support Network

Notes to the Financial Statements for the Year Ended 31 October 2020

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

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. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. 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.

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.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Kidney Cancer Support Network

Notes to the Financial Statements for the Year Ended 31 October 2020

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Kidney Cancer Support Network

Notes to the Financial Statements for the Year Ended 31 October 2020

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Kidney Cancer Support Network

Notes to the Financial Statements for the Year Ended 31 October 2020

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	18,353	18,353
Grants, including capital grants;		
Grants from other charities	68,032	68,032
Total for 2020	<u>86,385</u>	<u>86,385</u>
Total for 2019	<u>92,961</u>	<u>92,961</u>

3 Other income

	Unrestricted funds General £	Total funds £
Advocacy Fees	16,483	16,483
Total for 2020	<u>16,483</u>	<u>16,483</u>
Total for 2019	<u>16,689</u>	<u>16,689</u>

Kidney Cancer Support Network

Notes to the Financial Statements for the Year Ended 31 October 2020

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		76,568	76,568
Governance costs		243	243
		1	1
Total for 2020		<u>76,812</u>	<u>76,812</u>
Total for 2019		<u>68,137</u>	<u>68,137</u>

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 November 2019	<u>1,216</u>	<u>1,216</u>
At 31 October 2020	<u>1,216</u>	<u>1,216</u>
Depreciation		
At 1 November 2019	243	243
Charge for the year	<u>243</u>	<u>243</u>
At 31 October 2020	<u>486</u>	<u>486</u>
Net book value		
At 31 October 2020	<u>730</u>	<u>730</u>
At 31 October 2019	<u>973</u>	<u>973</u>

Kidney Cancer Support Network

Notes to the Financial Statements for the Year Ended 31 October 2020

8 Debtors

	2020 £	2019 £
Trade debtors	-	30,000

9 Cash and cash equivalents

	2020 £	2019 £
Cash at bank	149,572	93,431

10 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals	2,785	2,943

11 Funds

	Balance at 1 November 2019 £	Incoming resources £	Resources expended £	Balance at 31 October 2020 £
Unrestricted				
General	121,461	102,868	(76,812)	147,517

	Balance at 1 November 2018 £	Incoming resources £	Resources expended £	Balance at 31 October 2019 £
Unrestricted				
General	79,948	109,650	(68,137)	121,461

12 Analysis of net assets between funds

	Unrestricted General £	Total funds 2020 £
Tangible fixed assets	730	730
Current assets	149,572	149,572
Current liabilities	(2,785)	(2,785)
Total net assets	147,517	147,517

Kidney Cancer Support Network

Notes to the Financial Statements for the Year Ended 31 October 2020

	Unrestricted	Total funds
	General	2019
	£	£
Tangible fixed assets	973	973
Current assets	123,431	123,431
Current liabilities	<u>(2,943)</u>	<u>(2,943)</u>
Total net assets	<u>121,461</u>	<u>121,461</u>

Kidney Cancer Support Network

Detailed Statement of Financial Activities for the Year Ended 31 October 2020

	Total 2020 £	Total 2019 £
Income and Endowments from:		
Donations and legacies (analysed below)	86,385	92,961
Other income (analysed below)	<u>16,483</u>	<u>16,689</u>
Total income	<u>102,868</u>	<u>109,650</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(76,812)</u>	<u>(68,137)</u>
Total expenditure	<u>(76,812)</u>	<u>(68,137)</u>
Net income	<u>26,056</u>	<u>41,513</u>
Net movement in funds	26,056	41,513
Reconciliation of funds		
Total funds brought forward	<u>121,461</u>	<u>79,948</u>
Total funds carried forward	<u><u>147,517</u></u>	<u><u>121,461</u></u>

Kidney Cancer Support Network

Detailed Statement of Financial Activities for the Year Ended 31 October 2020

	Total 2020 £	Total 2019 £
<i>Donations and legacies</i>		
Appeals and donations	18,353	37,961
Grants - other agencies	68,032	55,000
	<u>86,385</u>	<u>92,961</u>
<i>Other income</i>		
Advocacy fees	16,483	16,689
	<u>16,483</u>	<u>16,689</u>
<i>Charitable activities</i>		
Advocacy and medical relations	(16,471)	(10,950)
Office and administration	(18,620)	(16,887)
Website and maintenance	(20,366)	(20,092)
Patient Support	(21,011)	(19,866)
Accountancy fees	(100)	(100)
Depreciation of office equipment	(243)	(243)
Office and administration	(1)	1
	<u>(76,812)</u>	<u>(68,137)</u>