

Charity registration number: 1164238

Action Kidney Cancer

Annual Report and Financial Statements
for the Year Ended 31 October 2021

Action Kidney Cancer

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Action Kidney Cancer

Reference and Administrative Details

Chairman	A Thomas
Trustees	A Thomas J Larkin D Victor J Pym A Fielding S Turajlic
Principal Office	11th Floor 3 Piccadilly Manchester M1 3BN
Charity Registration Number	1164238
Independent Examiner	Stockdale Accountants Ltd St Ingungers Offices Lanivet Bodmin Cornwall PL30 5HS

Kidney Cancer Support Network (also known as KCSN)

Trustees Report for the year ended 31st October 2021

The Trustees present their report together with the financial statement for the year ended 31st October 2021. 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,
11th Floor, 3 Piccadilly Place
Manchester M1 3BN

Trustees

I. Mr Andy Thomas – Chair

II. Professor James Larkin

III. Ms Debbie Victor (retired Nov 2021)

IV. Mr Jonathan Pym

V. Dr Samra Turajlic

VI. Ms. Alison Fielding

Structure, governance, and management

Kidney Cancer Support Network (KCSN) began its work as a voluntary support organisation in 2006. It was registered as a formal 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 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. Some of the policies are available 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 once 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 patient and carer led kidney cancer charity which gives us a unique perspective and understanding of the needs of kidney cancer patients, carers, and their families who live in the United Kingdom. KCSN provides information, support, and advocacy to anyone affected by kidney cancer and seeks to educate and inform the public in all aspects of kidney cancer.

As we look back over 2020/21, at the forefront of everything was the continuing COVID-19 pandemic. The pandemic is still having a significant impact on our patient community and the charity. We have continued to work hard, reaching out and supporting more kidney cancer patients and carers than ever before with almost daily website updates about the pandemic with advice for patients and the impact on NHS services.

For many people, life has changed beyond recognition; patients, families, clinicians, nurses, the NHS and our charity have been tested in ways that we could never have imagined. The effect of the pandemic both at a personal level and a societal level was enormous, but the impact on kidney cancer patients in treatment and those awaiting diagnosis was incalculable. As the NHS struggled to manage COVID-19 and the back log of cancer cases, waiting times for diagnosis and surgery increased, and delays for scan and test results lengthened. Much of the care and support patients normally received from their hospital teams was simply not available. Our charity was called on to help an increasing number of individual patients negotiate access to optimum care and treatment.

Our support work continued apace with everyone working long hours to provide daily NHS and Government coronavirus and vaccination roll out updates via our website, our private online forum, and our dedicated kidney cancer helpline. Being part of the KCSN patient community was a lifeline for many people looking for emotional support and practical information about the vaccination programme and complex Government guidelines that was easy to understand.

➤ During the year and with agreement from the charity Trustees, we began the work of rebranding of the charity to better reflect the breadth of the work the charity is now involved in. This involved commissioning a new modern website, expert videos, rebadging and updating our patient information and publicity materials. Our aim is to provide an easily accessible modern website that is simple to use across all devices for patients and healthcare professionals. During this time, we maintained our patient-focussed, patient-friendly website www.kcsn.org.uk and we provided accurate and up-to-date information about changes in clinical practice and treatments, research news, and information about kidney cancer in a patient friendly and easily understood language.

➤ We have continued 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 companies, National Institute for Health and Care Excellence (NICE) and the Scottish Medicines Consortium. In addition we have been proactive with other cancer advocacy organisations, such as Cancer52, One Cancer Voice (Cancer Research UK), AllCan UK, Patients Involved in NICE (PIN), Independent Cancer Patient Voice (ICPV), and the ABPI Patient Organisation Forum. 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 continue to work with the National Cancer Research Institute (www.ncri.org.uk) to improve geographical spread, recruitment, and retention of patients into clinical trials around the UK and to further research towards a cure for kidney cancer. We are frequently involved in clinical trial design and also sit on several data management committees. We are called on to review and/or help write clinical trial Patient Information Sheets and clinical trial protocols, and review patient videos for clinical trials. Two volunteer members of the KCSN sit as expert patient representatives on the NCRI Bladder and Renal Cancer 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 evidence-based 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 has an active membership of kidney cancer patients and carers. This 24/7 support service is managed and moderated by expert patients, caregivers, and advocates. This is a busy yet welcoming online forum that offers information, shared patient experiences and patient, and carer 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 a genuine patient perspective. We are also an author on a paper about the effects of COVID-19 on kidney cancer patients, which was initiated by the IKCC.
- KCSN participated in the very successful International World Kidney Cancer Day that took place in June 2021 leading the UK campaign around a theme of “We need to talk” to raise awareness of the psychological impact a diagnosis of kidney cancer brings with it.
- We continue to produce our valuable 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 nationally important pieces of work:
 - NICE methods and process review
 - ABPI patient organisation survey regarding patient centricity
 - One Cancer Voice manifesto for people living with cancer
 - Cancer52 Help US Help You campaign
 - Cancer52 Do U C Us campaign
 - Cancer52 Get Data Out
 - Cancer52 Antimicrobial resistance campaign
 - Cancer52 Health inequalities campaign
 - All.Can campaign for better psychological support services
 - All.Can Achieving Efficient Cancer Care campaign and improving cancer services
 - BMS overcoming inequalities report and the kidney cancer patient charter
 - National Voices workshop to investigate what is important to people of working age with long term conditions
 - NICE and SMC health technology appraisals for combination treatments and adjuvant treatment
 - COVID-19 survey for Cancer 52 and kidney cancer COVID-19 survey for IKCC
 - ABPI Code of Practice consultation via the ABPI Patient Organisation Forum.

- We have continued our clear mission to provide evidence based, well researched, expert patient submissions to health technology appraisals (HTA) related to kidney cancer and the care of kidney cancer patients. We have provided expert patient statements at HTA committee meetings of NICE and the 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. We have also written patient-friendly highlights from the three main oncology conferences in Europe (ESMO) and North America (ASCO and ASCO GU) for the IKCC website.
- Our main project for the current financial year was the Community Outreach Programme to enhance and build upon the support services provided to the kidney cancer community. This project addressed an area of unmet need to improve wellbeing and reduce stress, anxiety, and feelings of isolation among kidney cancer patients and carers. It was designed to help improve disease awareness for newly diagnosed patients, and provide an additional source of information and support for a less common cancer. It helped educate and empower patients to manage their care in line with the NHS Long Term Plan. A better informed and knowledgeable patient will play a more active role in their own care and can improve overall survival. The programme consisted of three main elements: A patient/carer map on our new website, a series of patient webinars, and Click & Chat sessions for patients and carers during the pandemic.

Financial review

Given the ongoing pandemic, it has been another difficult year for the charity. Many people in the patient community continue to feel vulnerable and unable to undertake their normal charity fundraising activities. We have capitalised on our reputation for excellent medical writing which, together with grants and donations have provided us with the income which allows us to provide our normal wide range of patient support services and to progress with our charity rebranding project.

During the financial year ending 31st October 2021, KCSN achieved an income of **£148,203**. The charity holds its funds in an ethical based community bank account with the Co-operative Bank. The management team, including a part-time Management Accountant manage receipts and payments with oversight from the Trustees.

In 2021 we were able to access COVID-19 grants and several industry grants which have enabled us to achieve the charity aims and objectives; we have supported more patients and families than ever before and answered more calls for support than ever before. The charity has maintained its focus on practical patient support, providing patients and families with up-to-date evidence-based information and we continued to raise awareness and increase understanding about kidney cancer at a local, national, and international level whenever the opportunity arose.

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 wonderful support from our community and volunteers, we would not be able to do what we do.

Signed Andy Thomas Dated: 30th July 2022
 Mr Andy Thomas – Chair of Trustees, Kidney Cancer Support Network

Action Kidney Cancer

Statement of Trustees' Responsibilities

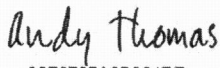
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 30th July 2022 and signed on its behalf by:



A Thomas
Chairman and Trustee

Action Kidney Cancer

Independent Examiner's Report to the trustees of Action Kidney Cancer

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 October 2021 which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of Action Kidney Cancer 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 Action Kidney Cancer'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 Action Kidney Cancer 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 Inguner Offices
Lanivet
Bodmin
Cornwall
PL30 5HS

Date: 30/07/2022

Action Kidney Cancer

Statement of Financial Activities for the Year Ended 31 October 2021

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies		107,698	107,698
Other income		<u>40,505</u>	<u>40,505</u>
Total income		<u>148,203</u>	<u>148,203</u>
Expenditure on:			
Charitable activities		<u>(90,875)</u>	<u>(90,875)</u>
Total expenditure		<u>(90,875)</u>	<u>(90,875)</u>
Net income		<u>57,328</u>	<u>57,328</u>
Net movement in funds		57,328	57,328
Reconciliation of funds			
Total funds brought forward		<u>147,517</u>	<u>147,517</u>
Total funds carried forward	11	<u>204,845</u>	<u>204,845</u>
	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>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 11.

Action Kidney Cancer
(Registration number: 1164238)
Balance Sheet as at 31 October 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	7	486	730
Current assets			
Debtors	8	603	-
Cash at bank and in hand	9	209,902	149,572
		210,505	149,572
Creditors: Amounts falling due within one year	10	(6,146)	(2,785)
Net current assets		204,359	146,787
Net assets		204,845	147,517
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		204,845	147,517
Total funds	11	204,845	147,517

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on 30th July 2022 and signed on their behalf by:

Andy Thomas

A Thomas
Chairman and Trustee

Action Kidney Cancer

Notes to the Financial Statements for the Year Ended 31 October 2021

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

Action Kidney Cancer 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.

Action Kidney Cancer

Notes to the Financial Statements for the Year Ended 31 October 2021

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.

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 does not have an unconditional right, at the end of the reporting period, 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.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Action Kidney Cancer

Notes to the Financial Statements for the Year Ended 31 October 2021

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.

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.

Action Kidney Cancer

Notes to the Financial Statements for the Year Ended 31 October 2021

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.

Action Kidney Cancer

Notes to the Financial Statements for the Year Ended 31 October 2021

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	18,523	18,523
Grants, including capital grants;		
Grants from other charities	89,175	89,175
Total for 2021	<u>107,698</u>	<u>107,698</u>
Total for 2020	<u>86,385</u>	<u>86,385</u>

3 Other income

	Unrestricted funds General £	Total funds £
Advocacy Fees	40,505	40,505
Total for 2021	<u>40,505</u>	<u>40,505</u>
Total for 2020	<u>16,483</u>	<u>16,483</u>

Action Kidney Cancer

Notes to the Financial Statements for the Year Ended 31 October 2021

4 Expenditure on charitable activities

Note	Unrestricted funds General £	Total funds £
	90,631	90,631
Depreciation, amortisation and other similar costs	243	243
Governance costs	1	1
Total for 2021	<u>90,875</u>	<u>90,875</u>
Total for 2020	<u>76,812</u>	<u>76,812</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 2020	1,216	1,216
At 31 October 2021	<u>1,216</u>	<u>1,216</u>
Depreciation		
At 1 November 2020	486	486
Charge for the year	244	244
At 31 October 2021	<u>730</u>	<u>730</u>
Net book value		
At 31 October 2021	<u>486</u>	<u>486</u>
At 31 October 2020	<u>730</u>	<u>730</u>

Action Kidney Cancer

Notes to the Financial Statements for the Year Ended 31 October 2021

8 Debtors

	2021 £
Trade debtors	<u>603</u>

9 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>209,902</u>	<u>149,572</u>

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	6,046	-
Accruals	<u>100</u>	<u>2,785</u>
	<u>6,146</u>	<u>2,785</u>

11 Funds

	Balance at 1 November 2020 £	Incoming resources £	Resources expended £	Balance at 31 October 2021 £
Unrestricted				
General	<u>147,517</u>	<u>148,203</u>	<u>(90,875)</u>	<u>204,845</u>
	Balance at 1 November 2019 £	Incoming resources £	Resources expended £	Balance at 31 October 2020 £
Unrestricted				
General	<u>121,461</u>	<u>102,868</u>	<u>(76,812)</u>	<u>147,517</u>

Action Kidney Cancer

Notes to the Financial Statements for the Year Ended 31 October 2021

12 Analysis of net assets between funds

	Unrestricted	Total funds
	General	2021
	£	£
Tangible fixed assets	486	486
Current assets	210,505	210,505
Current liabilities	(6,146)	(6,146)
Total net assets	<u>204,845</u>	<u>204,845</u>
	Unrestricted	Total funds
	General	2020
	£	£
Tangible fixed assets	730	730
Current assets	149,572	149,572
Current liabilities	(2,785)	(2,785)
Total net assets	<u>147,517</u>	<u>147,517</u>

Action Kidney Cancer

Detailed Statement of Financial Activities for the Year Ended 31 October 2021

	Total 2021 £	Total 2020 £
Income and Endowments from:		
Donations and legacies (analysed below)	107,698	86,385
Other income (analysed below)	<u>40,505</u>	<u>16,483</u>
Total income	<u>148,203</u>	<u>102,868</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(90,875)</u>	<u>(76,812)</u>
Total expenditure	<u>(90,875)</u>	<u>(76,812)</u>
Net income	<u>57,328</u>	<u>26,056</u>
Net movement in funds	57,328	26,056
Reconciliation of funds		
Total funds brought forward	<u>147,517</u>	<u>121,461</u>
Total funds carried forward	<u><u>204,845</u></u>	<u><u>147,517</u></u>

Action Kidney Cancer

Detailed Statement of Financial Activities for the Year Ended 31 October 2021

	Total 2021 £	Total 2020 £
<i>Donations and legacies</i>		
Appeals and donations	18,523	18,353
Grants - other agencies	89,175	68,032
	<u>107,698</u>	<u>86,385</u>
<i>Other income</i>		
Advocacy fees	40,505	16,483
	<u>40,505</u>	<u>16,483</u>
<i>Charitable activities</i>		
Insurance	(301)	-
Advocacy and medical relations	(19,205)	(16,471)
Telephone and fax	(294)	-
Office and administration	(15,925)	(18,620)
Website and maintenance	(30,548)	(20,366)
Patient Support	(23,046)	(21,011)
Sundry expenses	(35)	-
Travel and subsistence	(29)	-
Accountancy fees	(100)	(100)
All Giving platform charges	(1,148)	-
Depreciation of office equipment	(243)	(243)
Office and administration	(1)	(1)
	<u>(90,875)</u>	<u>(76,812)</u>