

Lymphoma
action 

Inform | Support | Connect

Annual Report and Accounts for the year ending 31 December 2022

Inform	Award-winning information and educational resources
Support	Outstanding support services
Connect	An established lymphoma community

Contents

Welcome	Page 3
Who we are and what we do	Page 4
Our year in numbers	Page 5
Our objectives and achievements	Page 6
Thank you to our fundraisers	Page 11
Reflections and lessons learnt	Page 12
Our plans for the future	Page 13
Governance, structure and management	Page 15
Constitution, purpose and public benefit	Page 16
Board and management operations and structure	Page 17
Remuneration policy	Page 18
Risk assessment and management	Page 19
Our approach to fundraising	Page 22
Financial review	Page 23
Financial overview and review / Our reserves policy	Page 24
Statement of Trustees' responsibilities	Page 25
Independent auditor's report	Page 27
Financial statements	Page 32
Reference and administrative details	Page 47

Front cover image: One of Lymphoma Action's wonderful supporters at a marathon event.

Welcome

Welcome to this year's report on our achievements in 2022.

My first year as Chair of Lymphoma Action saw the effects of the pandemic ease for many people and our activities and fundraising start to return to normal.

However, some people affected by lymphoma faced the ongoing anxiety of not having the vaccine protection that many others took for granted. Against a backdrop of challenges in the NHS, we continued to provide crucial information and support.



There were many highlights in 2022. We implemented recommendations from our health inequalities research, launching two new animations and improving the accessibility of our website.

We developed a robust policy strategy led by a new post funded from our reserves and welcomed several newcomers to our staff and Trustee teams. Our staff moved to offices which better reflected our ways of working and our supporters helped us to raise over £2m in income for the second year in a row.

We used the year to reflect, review and plan and we updated our strategy to provide clarity and a focus on how best to develop the services with most impact.

Through the support and generosity of our community, we can look to 2023 with plans to develop peer support services, to better inform healthcare professionals and to provide more help to people before they embark on treatment. And we look forward to connecting in person with the return of some of our face-to-face events.

As well as our supporters, I would like to thank our staff and volunteers who make Lymphoma Action the strong community that it is and have made it possible for us to achieve our goals for the year.

Mark Harrison
Chair of the Board of Trustees
Lymphoma Action

Who we are and what we do

Lymphoma Action was established in 1986 and is the only UK national charity dedicated to lymphoma – the fifth most common cancer in the UK.

Our vision

Everyone affected by lymphoma will receive the best possible support, treatment and care.

Our mission

Through information, education, support and influence, we will make sure no one has to face lymphoma alone.

Our values

- **Focused** – we are dedicated to the needs of those affected by lymphoma
- **Empowering** – we build confidence to make change happen
- **Trusted** – we use our expertise to deliver quality services
- **Innovative** – we look to a better future for people affected by lymphoma
- **Collaborative** – we are inclusive and value our partnerships

Our goals*

- Ensure that people understand lymphoma
- Enable people affected by lymphoma to feel supported by others who understand what they are going through
- Empower people affected by lymphoma and their healthcare professionals to communicate with confidence
- Be a voice for people affected by lymphoma to influence the decisions that affect them
- Increase the impact of our work by making best use of our resources

**Based on updates made to our long-term strategy in 2022 to set our strategic aims for 2023 and beyond*



2022 - our year in numbers

Information

Information books and sheets
printed or sent:

30,716



COVID-19 & lymphoma
online page views:

63,289

Lymphoma Matters
magazines sent:

75,679

Website users:
1,270,157



Lymphoma TrialsLink page views:

13,506



Support & volunteering

Helpline service interactions:

1,472



Active volunteers:

256



Buddy links:

40



Online support meeting
attendees:

1,664



Members in closed
Facebook support group:

3,346

Online support
meetings:

299

Education & training

1,406 listens across our **7**
podcast episodes

497 healthcare professionals attended **2**
online educational events

13 virtual Live Your Life events
attended by **110** people

7 live webinars viewed by a total of
594 people



Social media

460,887
YouTube
views



37,961
Facebook
followers



10,095
Twitter
followers



5,355
Instagram
followers



Income



Total income:
£2,079,892

Challenge events:
£520,845



Legacies:
£311,563

Our objectives and achievements

In 2022, we were mindful to provide a careful balance when it came to our service delivery and fundraising activities to ensure that we could support everyone affected by lymphoma. Here we summarise progress against our five main goals.

1. Create the highest quality information so that people can understand their lymphoma

2022 objective	Key achievements in 2022
Develop specialist information about lymphoma to cover more of what people need, and provide ongoing COVID-19 support	<ul style="list-style-type: none">• Produced three editions of <i>Lymphoma Matters</i> magazine, sent free of charge to over 75,000 people.• Reviewed and printed six booklets, with total book distribution increasing by 3% on 2021 figures.• Provided up-to-date COVID-19 information on our website with over 63,000 page views.• Produced two animations (<i>What is Lymphoma?</i> and <i>About Lymphoma Action</i>) with a combined total of over 2,400 views.• Achieved PIF TICK accreditation, a quality mark to demonstrate our provision of trusted health and care information.
Extend our reach and identify areas where we can increase our impact	<ul style="list-style-type: none">• Began the implementation of the findings from our health inequalities project, and the recommendations from our website accessibility audit.• Completed three online resource transcriptions (two webinars and one podcast) to improve information accessibility.
Strengthen and build our channels to share information, using technology to increase our impact	<ul style="list-style-type: none">• Revised 55 web pages with 1,514,736 information page views on our website.• Delivered seven live webinars and seven new podcasts.• Produced nine information videos with 5,816 views.

I can't stress how incredibly helpful we found your book – it was literally emailed around friends and family.

2. Ensure that people affected by lymphoma can access the treatment and care that they need

2022 objective	Key achievements in 2022
Enable people affected by lymphoma to have more effective conversations with their healthcare professionals	<ul style="list-style-type: none">Listed a total of 69 open trials on our TrialsLink database.Held a '<i>Living with COVID</i>' webinar for our <i>Lymphoma Focus Day</i>, with 181 people attending live and a further 341 video views after the live event.
Deliver an education programme for healthcare professionals	<ul style="list-style-type: none">472 healthcare professionals accessed our <i>Lymphoma Management Course</i> to better support their patients.25 attended our <i>Information and Insights</i> event for nurses.
Help identify those treatment priorities and quality of life issues which would make the biggest difference in terms of better access to treatment and care	<ul style="list-style-type: none">Responded to 19 Health Technology Assessments (HTAs) with the National Institute for Health and Care Excellence (NICE), and three with the Scottish Medicines Consortium (SMC).Worked in collaboration with other charities on a further four responses to NICE, one to the SMC and on a joint response to a Covid Therapeutics Multi Technology Appraisal (MTA).Submitted information to NICE's HTA for Evusheld, a pre-exposure prophylaxis treatment for COVID-19, as the pandemic continues to impact the lives of those who may not have mounted a strong response to vaccination.In collaboration with Kyowa Kirin, produced and published an interactive CTCL treatment centre map to provide healthcare professionals with access to the details of specialist CTCL centres in the UK.



Your web pages gave me the information to talk to my oncologist and more hope for what is ahead.

3. Ensure that people feel supported with and beyond lymphoma by others who understand what they are going through

2022 objective	Key achievements in 2022
Continue to build our lymphoma community to support each other in person and/or through digital means	<ul style="list-style-type: none">• Delivered 299 online support meetings with 1,664 attendees.• Held six Special Focus (topic specific) meetings with 145 attendees.• Made 40 successful Buddy links.• 1,084 people joined our closed Facebook support group, taking the total group membership to 3,346.
Increase the impact of our helpline and educational services	<ul style="list-style-type: none">• 1,472 interactions with our Helpline Service via phone, email and Live Chat.• Delivered 13 virtual <i>Live your Life</i> workshops with 110 attendees.• 60 people registered on our <i>Live Your Life</i> mini course.
Build a large volunteering community that increases the reach and breadth of our work	<ul style="list-style-type: none">• 256 volunteers provided a total of 4,010 volunteering hours and supported 4,136 people affected by lymphoma.• Held our first <i>Volunteer Recognition Awards</i>, where 160 awards were presented.• Renewed our Volunteer Strategy ready for launch in 2023.

”

I joined the Facebook group to support my husband and the strength and support he has received from you all has been amazing.

4. Be a voice for people affected by lymphoma in order to influence the decisions that affect them and raise awareness of lymphoma

2022 objective	Key achievements in 2022
Collaborate with our partners to amplify the voice of people affected by lymphoma	<ul style="list-style-type: none">• Responded to the Government's Call for Evidence to inform a new 10-year cancer plan as part of <i>One Cancer Voice</i>, asking for commitment to the plan, and urging for a publication date.• Chaired the Blood Cancer Alliance (BCA) health inequalities roundtable on the unmet needs of blood cancer patients from minority ethnic backgrounds, and participated in BCA meetings discussing Access to Medicines.• Continued working with Cancer52, the BCA and our other partners to advocate for better treatment and care.
Strengthen the voice of people affected by lymphoma on a national policy platform	<ul style="list-style-type: none">• Recruited a new Policy and Public Affairs Advisor to develop a robust policy strategy and represent the voice of people affected by lymphoma.• Represented people affected by lymphoma through attendance at the Lymphoma Coalition Global Summit, at industry partner meetings and at patient and charity forums.• Supported workshops on unmet needs for specific lymphoma types with Pfizer and Astra Zeneca, and the development of Pfizer's patient charter.• Collaborated with the Lymphoma Coalition to undertake a patient experience survey in the UK, with 500 people sharing insights.
Develop communications and campaigns to deliver our message to a wide and diverse audience	<ul style="list-style-type: none">• 161,729 engagements on social media.• 257 press mentions, including articles featured in 12 long lead titles.



*The information on your website made more sense than anything I had heard or read to date. I hope others are lucky enough to also find your website.
Thank you.*

5. Have the most effective resources so that we are sustainable and can deliver impactful services

2022 objective	Key achievements in 2022
Implement our People Strategy	<ul style="list-style-type: none"> Improved our hybrid working practices and moved to new office premises to improve the working environment. Implemented the People Strategy, focusing on wellbeing, internal communications and supporting staff to work effectively. Continued capacity building through increased recruitment activity and investment in new roles.
Be financially strong and strategically resilient for longer-term sustainability	<ul style="list-style-type: none"> Surpassed our annual income targets by responding to increased appetite for events in community fundraising while still offering a variety of ways for supporters to get involved (i.e., digitally/virtually). Appointed a new Chair of Trustees, along with new members of our Board of Trustees. Strengthened our governance through the drafting of new policies, the implementation of a new Finance and Risk Committee and tightening our safeguarding measures.
Develop our infrastructure, ICT and digital capabilities aligned to our goals	<ul style="list-style-type: none"> Implemented the Digital and ICT strategy, developing infrastructure to support new online support meetings and improving website functionality amongst others. Invested in more effective cyber security frameworks and measures. Ensured our new premises had an effective ICT infrastructure to support hybrid working. Completed a number of audits as part of the implementation of key goals from our ICT and Digital strategy, including a social media audit.

Lymphoma Action is amazing. You are always there when we need you.



Thank you to our fundraisers

Thanks to our wonderful supporters, we have been able to raise the income we needed to develop our services and work to reach more people affected by lymphoma.

Throughout 2022, our supporters continued to support us in lots of ways and embarked on incredible challenges, braving the elements and pushing themselves to the limit to support our work.

We raised over **£500k** from our challenge events, with our London Marathon team bringing in a whopping **£200k** and our flagship *Bridges* event raising an amazing **£50k**. After three years, it was fantastic to see a wave of purple T-shirts zigzagging their way across London bridges in the sunshine.



Our community also came up with their own fabulous fundraising ideas from celebratory fundraisers to holding coffee mornings, cake sales and black-tie dinners. Our *Big Hair Dare* supporters lopped their locks, created rainbows with hair colour, or braved a head shave and raised nearly **£46k**!

And we are truly grateful to those who helped us raise over **£551k** through one-off donations, regular gifts and in response to our appeals and the Big Give Christmas Challenge.

Our legacy income amounted to over **£300k** in 2022, with every gift made to us ensuring that we can continue to support people affected by lymphoma.

We were incredibly grateful to receive **£147k** from supporters making donations in memory of a loved one, and for the **£50k** raised from donations via *Tribute Spaces* created as lasting online tributes in remembrance of someone special. We truly appreciate supporters thinking of us as at a difficult time.

Together with our corporate partners (including pharmaceutical companies who supported and sponsored a range of projects), trusts and foundations helped us raise circa **£345k**.

Lymphoma Action would like to offer our heartfelt thanks to every person who has supported us. Every donation made helps us to continue our work to help people live with and beyond lymphoma. This simply wouldn't be possible without our wonderful community of supporters. Thank you.



Reflections and lessons learnt

In a year where we hoped to get back to some degree of normality, there was ongoing change and development. These are just some of the learnings from 2022:

- There were external (such as the cost-of-living increases) and internal pressures for staff as we downsized our offices and laid the groundwork for new activities. Whilst effective and early planning helped keep things on track, we had to increase capacity before this work could be undertaken.
- Whilst we made good progress against our digital strategy, a concerted effort will be required in 2023 to create the step-change needed to become a more data-driven charity whilst continuing to increase our cyber security resilience.
- In 2022 we did not have the levels of face-to-face interaction that we thought we might as the impact of COVID-19 continued. We learnt that in some areas, like peer support, what we could achieve through digital delivery was greater than before – so there was no going back.
- After two years of focus on health inequalities the challenge continued to be the translation of our understanding in this area into practical steps that make a difference to people affected by cancer. Cancer charities like our ours need the government to share the same focus if there is to be the dramatic impact that we need.
- Collaboration remained key and we worked jointly with some great organisations to strengthen the voice of people affected by lymphoma, including Cancer52, the One Cancer Voice coalition and the Blood Cancer Alliance. There was shared frustration at the challenges beyond our control that impacted on our beneficiaries, including NHS backlogs and staff shortages, but there were also some positive NHS developments that could improve the care and treatment of people with lymphoma. With so many stakeholders to consider, the challenge was talking to the right people at the right time.
- Benchmarking carried out by a third-party demonstrated the quality and range of our services and helped us to prioritise a series of developments and improvements across the organisation. Sometimes it's hard to know how you compare to others until you take a step back and look objectively at the difference the Charity makes.
- Our Trustees and staff want to extend our reach - and the appetite for innovation, after all the change of the pandemic, remains high. The staff team shares our enthusiasm and ambition and Lymphoma Action is privileged to have their loyalty and commitment. We know this can only be maintained through good communication, planning and consultation.

Our plans for the future

We updated our long-term strategy to the end of 2025, to recognise the changes brought by the pandemic, and the fact that the generosity of our supporters means we can develop new services and activities for which we have set aside specific funds. This way we can achieve more for people affected by lymphoma.

Our strategic aims for 2023 and beyond

1. Ensure that people understand lymphoma

- Provide trusted information about lymphoma, at the right time and in the right way, to meet the individual needs of people affected by lymphoma.
- Disseminate our information to more people and more diverse communities to increase our reach.
- Make our information accessible and give people choice as to how they receive it so they can make informed decisions about their health and care.

2. Enable people affected by lymphoma to feel supported by others who understand what they are going through

- Ensure that everything we do is informed by the needs and experiences of those that we are here to support.
- Provide a range of face-to-face and digital services so that people feel connected and supported.
- Develop and expand our peer-led services.

3. Empower people affected by lymphoma and their healthcare professionals to communicate with confidence

- Engage with more healthcare professionals, so that they understand how we support and connect people, and so feel confident promoting our services.



- Provide education and resources to equip more healthcare professionals to deliver the best care to those affected by lymphoma.
- Empower people to access the treatment, support and care of their choice.

4. Be a voice for people affected by lymphoma to influence the decisions that affect them

- Collaborate with our partners to share and amplify the voice of people affected by lymphoma and bring about change in policy.
- Improve health outcomes by supporting developments in the prompt diagnosis, treatment and care of lymphoma.
- Develop communications and campaigns to raise awareness of lymphoma.

5. Increase the impact of our work by making best use of our resources

- Invest and develop in a responsive way, focussing resources effectively to meet the changing needs of the Charity and the people we support.
- Build an adaptive organisation through responsible fundraising, robust planning and innovation.
- Grow and engage the Lymphoma Action community, underpinned by effective people and volunteering strategies.





Governance, structure and management

Constitution

Lymphoma Action is incorporated as a charitable company limited by guarantee and is a registered charity in England, Wales and Scotland. It is governed by its Memorandum and Articles of Association, and the work, management, finances and strategy of the Charity is overseen by a Board of Trustees, who are also the Company Directors. The Trustees who held office during the financial year 2022 and at the date of the report are set out on page 47.

A minimum of four Trustees and a maximum of 11 Trustees in office at any one time are required by the Articles of Association. At every Annual General Meeting (AGM) four Trustees retire by rotation but are eligible for re-election. There is no restriction on the term of tenure as a Trustee. Trustees do not receive remuneration for their duties.

Purpose

The Charity's purposes are set out in its Memorandum of Association:

- The relief of suffering of persons affected by lymphoma and other blood cancers by providing information, psychological support and treatment.
- The promotion, funding and publication of research into lymphomas and other blood cancers, including the causes, the treatments and treatment outcomes.
- Activities to raise the awareness of lymphoma and other blood cancers, to encourage the allocation of resources to their treatment and research and to allow more people to access Lymphoma Action's services.

Public benefit

We **inform** people by providing the information and literature they need to understand the complexities of their type of cancer and the different treatment options.

We **support** anyone affected through a range of support services, including our confidential phone and LiveChat support line, peer support and education events.

We **connect** people to the best resources available and to others who understand what they are going through, including through our Buddy Service and support meetings.

A diagnosis of lymphoma changes lives, whether a person is diagnosed themselves or caring for a loved one. We are often the first point of contact and continue to be there for people throughout their experience of lymphoma. Despite being the fifth most common cancer, many people know little about lymphoma. Therefore, as well as providing information and support services, we represent the interests and voice of people affected by lymphoma in areas of policy and raise awareness of lymphoma as a blood cancer.

The Trustees review the aims, objectives and activities of the Charity each year. This report looks at what the Charity has achieved and the outcomes of its work in the reporting period. The Trustees report the success of each key activity and the benefits the Charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the Charity's aims, objectives and activities remained focused on its stated purposes.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

Board and management operations and structure

Board of Trustees

The Board of Trustees meets four times a year to review the organisation's work, finances and services, and to agree the strategic goals for the Charity. The Chief Executive and Senior Management Team attend all meetings. The Board also reviews its own operation, effectiveness and governance on an annual basis and every year there is a Trustee/Senior Management Team Away Day.

The Charity's Finance Committee became a Finance and Risk Committee with revised Terms of Reference in 2022. The Committee comprising three Trustees, including the Treasurer, has specific responsibility for overseeing and reviewing the organisation's financial operation and risk management. It usually meets four times a year, with the Chief Executive, the Director of Finance and the Director of Fundraising and Communications in attendance.

In addition, a Remuneration Committee, comprising three Trustees, including the Chair of the Board, the Treasurer and one other Trustee (preferably with HR expertise), meets once a year to make recommendations on setting pay awards, salary levels and to review the Chief Executive's salary.

Recruitment and appointment of new Trustees

An annual review of the recruitment needs of the Board of Trustees is conducted under the leadership of the Chair, including a skills audit of the current knowledge, experience, skills and abilities and how they will be affected by any Trustee departures in the future. We advertise any Trustee vacancies nationally and via relevant professional and organisational networks, depending upon the expertise and specialisms required.

Applicants are shortlisted against the criteria in the person specification for the role of Trustee, including any specific qualities highlighted during the above audit. Shortlisted applicants are invited for interview by at least two Trustees, one of whom will be the Chair. Shortlisted applicants are only appointed where they have the necessary skills and qualities to contribute effectively to the Charity's management and development.

The Charity aims to have the following represented on the Board of Trustees in terms of personal knowledge or experience: lymphoma (directly or indirectly); medical or clinical practice; financial management or investment (with preferably a recognised accountancy or auditing qualification); legal, governance and risk management; fundraising; strategic planning, human resources; public relations; media and communications; lobbying and campaigning; sales or marketing; NHS and/or cancer policy; change management; digital/information technology; monitoring and evaluating performance.

All new Trustees receive a comprehensive induction, which includes detailed information about the Charity, including its Memorandum and Articles, accounts, financial reports and minutes of previous Trustees' meetings. In addition, Trustees attend an induction process, where they are briefed by the Chief Executive and key staff members on all aspects of the Charity's operations, staffing and organisational management.

Under the Charity's Diversity and Inclusion Framework the Board of Trustees is committed to ensuring that the Charity's leadership better reflects the communities that we are here to serve. This manifests itself in a commitment to principles of equality, diversity and inclusion on the Board and an ongoing review of the Trustee recruitment process so that there is diversity of thought and experience reflected on the Charity's Board.

Management and organisation

Day-to-day operation of the Charity, and strategy implementation, is delegated by the Board to the Chief Executive, with the support of the Senior Management Team.

The Senior Management Team is comprised of:

Chief Executive	Ropinder Gill
Director of Services	Dallas Pounds
Director of Finance	Jim Howson
Director of Fundraising and Communications	Deborah Laing (who takes over in 2023 from Karen Rabjohn)

Related parties

The only related parties are considered to be the Trustees and those connected with the Trustees including their close family, business and other charity interests. There have been no transactions with related parties, other than the reimbursement of any reasonable expenses for the purposes of attendance at Board meetings and other relevant organisational activities.

Remuneration policy

The Board of Trustees formally reviewed and re-approved the Charity's Remuneration Policy following a meeting on the 9 May 2022. The policy can be summarised as follows:

Lymphoma Action is committed to ensuring that we pay our staff fairly and in a way that ensures we attract and retain the right skills to have the greatest impact in delivering our charitable objectives. We also recognise that pay is part of a wider employment offer to staff, which includes, amongst others, satisfaction of working for a charity, personal development, good working practices and a range of other benefits.

To ensure we pay a fair salary that is competitive within the charitable sector, we monitor sector pay levels using a benchmarked market pay system. We also ensure that pay is proportionate to the complexity of each role, in line with our organisational objectives and without discrimination on grounds of protected characteristics as set out in the Equality Act 2010.

As set out in detail in the full policy, Lymphoma Action aims to provide remuneration which:

- Rewards staff with pay in line with the market rate for the charitable sector for the contribution they make.
- Is affordable and appropriate to the income, size and nature of Lymphoma Action as a charity.
- Takes account of the skills, knowledge and experience required of staff.
- Reflects the values of Lymphoma Action and its general needs and reputation.
- Considers the current strategic plans and business needs and/or future needs.
- Upholds a maximum remuneration ratio of 3:1 between its highest paid member of staff and the median salary level.
- Is fair and transparent.
- Always meets our statutory obligations on national minimum pay rates.

A review of salaries normally takes place annually in March/April to take effect from the January before and, if changes are to be made, staff will be advised in writing of the amount and the date from which it takes effect.

A salary review does not imply an increase and in making any pay award the review will be based on the organisation's financial health. The remuneration policy is reviewed annually and a Remuneration Committee oversees its application, providing advice to the full Board.

The Board of Trustees is committed to including the following information within its annual statutory accounts:

- A summary statement of the organisation's remuneration policy and approach to senior executive pay.
- Disclosure of the number of staff in receipt of more than £60,000 per annum (in bands of £10,000), and the collective total benefits (including pension payments) paid to 'key management personnel' (which we have defined as the Senior Management Team), in line with the accounting Statement of Recommended Practice 2015 for charities. Given the organisation's size, the Board of Trustees does not believe it is appropriate to disclose the actual/personal salary of any individual member of staff, including senior executives, to the public.
- Disclosure of pensions and other staff benefits.

Risk assessment and management

Lymphoma Action has an overall risk appetite statement for the Charity as well as risk appetite statements covering each of the seven Board level risks. These set out the context of the risk, looking at the risks we may or may not be willing to take. They also consider the upside of taking appropriate risks as well as the emerging issues that require escalation.

2022 was more positive in terms of overall risk not least because of the continued easing of COVID-19 restrictions and strong financial performance. Areas of our Risk Register that required ongoing management included the People Risk (due to more staff changes and illness), Data and Information Security (due to increased phishing attempts), and Systems and Facilities Risk (related to the office move). As is our usual process action plans were in place to help us address the challenges.

We managed risk by continuing to be responsive, collaborating with others and supporting our staff in terms of their wellbeing and ability to work effectively. Our Finance and Risk Committee undertook deep-dives into specific risk areas as part of their new remit supported by a new Trustee with risk management expertise.

Our challenge is to manage any risk related to the investment of our legacy windfall so that the Charity can effectively develop sustainable services for people affected by lymphoma. To mitigate this a series of audits and reviews, including with a Third Party, were undertaken to give us clarity over the best investment of our additional reserves.

Overall risk appetite statement

The Board of Trustees, supplemented by the Finance and Risk Committee, is responsible for setting and monitoring risk appetite, balancing our need to be sustainable with our desire to meet our strategic objectives. We understand that taking risks, when well assessed and managed, is healthy - often leading to innovation, improvement and growth and that, when taking risks, we must do so in an open and transparent way.

We also understand that risks fluctuate and it is important to monitor and report on risk in order to be the most effective that we can be. Lymphoma Action operates a dynamic approach to risk assessment with each of the seven Board level risks 'owned' by a senior manager and actively managed. A risk matrix, showing all the risks relative to each other, is regularly reviewed by the Board of Trustees so that they are satisfied that major risks have been accurately identified and that measures for managing those risks are in place. The Board of Trustees' approach to, and appetite for risk, is summarised in the risk appetite statements relating to each of the Board level risks.

Top level risks and their measures and controls

Top-level risks	Measures and controls
Services strategy Lack of coherent and effective strategy around service delivery to drive impact and/or reduced quality of services	<ul style="list-style-type: none">• Long-term strategy in place with KPIs and business planning/strategy processes and cycles.• Groups to provide advice such as our Medical Advisory Panel and Insights Panel.• Effective Board decision making and governance processes.
Financial Significant drop in fundraised income of more than £50k in one or more major income streams/failure to meet income and expenditure targets, which affects net income, the Charity's reserves and ability to deliver strategic goals	<ul style="list-style-type: none">• Diversified income streams and income generating strategies, mapping risks and assumptions.• Robust reserves policy.• Internal and external monitoring mechanisms such as market trends, management accounts.• Robust budget setting process with Finance and Risk Committee in place.
People Failure to recruit or retain the required skills and talent to deliver our strategy; the negative impact of COVID-19 on the health and wellbeing of our staff; and a lack of diversity and inclusion, all of which impact on our ability to effectively deliver our strategy and services	<ul style="list-style-type: none">• Competitive pay and benefits for staff.• Staff and volunteer surveys.• Robust policies and procedures.• Remuneration Committee in place.• People strategy in place and a Diversity and Inclusion Framework.• Internal communications processes.

<p>Reputation Reputational risk which impacts on financial sustainability and ability of the Charity to continue its services due to incidents or events which damage or negatively impact the Charity's reputation or operations (e.g. policy position, non-compliance, security, major incidents and catastrophes, inappropriate support or poor information provision)</p>	<ul style="list-style-type: none"> • Preventative policies and procedures, including conflicts of interest and whistleblowing. • Monitoring of feedback, complaints, incidents. • Mechanisms to detect, investigate, report and respond on issues. • Consensus building and support from experts such as our Medical Advisory Panel and Insights Panel. • Public and professional liability insurance in place. • Member of the Fundraising Regulator. • Media training and crisis communications policy in place.
<p>Systems and facilities Inadequate, antiquated or prone to failure which will impact on our ability to provide services or raise income</p>	<ul style="list-style-type: none"> • ICT and Digital Strategy in place with external ICT support. • Office/lease management and maintenance plan. • Emergency response policy and procedures in place.
<p>Data and Information Security Accidental or malicious loss of personal data or confidential information</p>	<ul style="list-style-type: none"> • Data protection officer and data protection policy in place. • Other associated policies, frameworks and guidance in place e.g. for working from home. • GDPR risk register, robust documents and procedures in place. • Training for staff and volunteers. • Two factor authentication and security measures across our IT systems. • Cyber Essentials security certificate.
<p>Governance Inadequate governance and/or financial controls (leading to possibility of fraud) or non-compliance to legislation or regulation, leading to unbudgeted losses, reputational loss, cashflow problems and/or lack of compliance with statutory requirements</p>	<ul style="list-style-type: none"> • Effective HR provision in place. • Policies and procedures including effective emergency response policy and procedures. • Reviews against financial regulations in place. • Quorate number of Trustees on the Board with varied experience and expertise. • Adhere to guidance from the Charity Commission. • Appropriate insurance cover and measures.

Our approach to fundraising



We uphold the highest standards in how we communicate with supporters and ensure that our fundraising practices meet the requirements of the recommended Codes of Practice. We are registered with the Fundraising Regulator and ensure that our fundraising is respectful, open, honest and accountable to the public:

- Our [fundraising promise](#) outlines our commitment to high standards and our fundraising approach is in keeping with the Charity's governing objectives.
- In 2022 we handled three informal complaints that were all resolved and dealt with in line with our policy, with Trustees updated on a quarterly basis. As per our policy, fundraising complaints will be reported and referred to the Fundraising Regulator if a resolution cannot be reached.
- We do *not* conduct any telephone, face-to-face or door-to-door fundraising.
- We do *not* use third party agencies to make fundraising asks, although we do use them for fulfilment purposes, such as processing direct debits or distribution of fundraising direct mail. In such situations, legal agreements are in place. In no other circumstance do we swap or share data and we *never* sell data.
- All fundraising activity complies with the EU General Data Protection Regulation (GDPR) introduced in May 2018.
- Promotional goods sent out for fundraising purposes and use of our logo on external fundraising materials is subject to approval. Official stationery such as our letterhead is never sent out for external use.
- The Board of Trustees has a member with senior fundraising expertise who provides additional assistance, advice and reassurance on our fundraising delivery.
- We hold a full gambling licence issued by the Gambling Commission (Operating Licence Number: 000-052725-N-329568-001) and adhere to its rules and regulations, including membership to a third-party consumer dispute agency, ADRg Consumer Dispute Scheme which ensures Lymphoma Action is compliant with The Alternative Dispute Resolution for Consumer Disputes Regulations 2015.
- We have an *Ethical Policy on the Acceptance and Refusal of Donations* which states that we will do our utmost to solicit and accept funds with the presumption that supporters give donations in good faith and that refusal must be only on the strongest grounds. The policy sets out the clear parameters in which donations can and should be refused and how the Charity goes about making such decisions.
- We have a [policy for working with healthcare and pharmaceutical companies](#) – which states that no more than 20% of our income can come from these companies and there is a cap per company (currently £80k). Acceptance of donations does not mean that we endorse their products and under no circumstances can these companies influence our strategic direction and activities.
- In 2022 we received the following sums from pharmaceutical companies: AbbVie £10,000; AstraZeneca £11,000; Bristol Myers Squibb £11,000; Eli Lilly £11,000; Gilead £46,170; Incyte Biosciences UK Ltd £22,750; Janssen £12,500; Kyowa Kirin £12,150; Pfizer £300; Roche £26,000; Takeda £16,000. These funds supported the development of our health inequalities and information accessibility projects, and the continued delivery of our education and training programmes, publications, and digital information.

A large, teal-colored decorative shape on the left side of the page, consisting of a curved vertical band that tapers towards the top and bottom.

Financial review

Financial overview and review

In 2022 our income was £2,079,892, down by just over 40% or £1,414,033 on the prior year's £3,493,925. This decrease reflects a number of windfalls in 2021, including the receipt of an exceptional legacy payment in that year and an exceptional grant in the trust income line. Accounting for these, we performed better overall in 2022 on the majority of our income lines.

A number of factors contributed to our strong financial performance: a conservative original budget for 2022 in view of the cost-of-living pressures; responsive communications; better than expected Gift Aid and legacy income and a growing appetite for community and events fundraising.

This was a great achievement involving every member of the Lymphoma Action team and is testament to the hard work and cohesion across the organisation which enabled us to demonstrate our impact to our supporters.

Expenditure increased to £1,812,885, up by £332,337 from the prior year's £1,480,548 reflecting an investment from our increased reserves into development activities and new projects. Staff costs increased by 15% predominantly due to investment in posts and capacity building.

Fundraising expenditure showed a conservative increase despite the costs of challenge events (predominantly the London Marathon) reducing. There were more significant increases in services reflecting investment and development in publications, the website, awareness-raising and helpline services.

Some central costs such as travel and related staff expenditure increased reflecting both inflationary pressures and a return to some pre-pandemic activities. Finance, HR and ICT costs increased by over £30k although most of this related to improved ICT infrastructure and cyber security. Costs associated with our office move meant that we spent much more on our premises than in 2021 although longer-term the new offices should reduce our premises costs and utilities.

At 31 December 2022 the net assets of the Charity were £3,476,501 (2021: £3,209,494), comprising £2,125,013 in uncommitted unrestricted funds (2021: £1,710,729) and £1,336,264 in designated unrestricted funds (2021: £1,483,542). We had an excess of income over expenditure of £267,007 allowing us to face the immediate future with a certain degree of confidence.

Our reserves policy

In 2022 we reviewed our Reserves Policy which was redrafted in 2019 in line with best practice guidance to better build resilience within the finances of the Charity. Our policy identifies three elements of reserve:

- Known liabilities and contingencies i.e., wind-down costs based on the costs of closing down the Charity.
- Provision to absorb setback i.e., predominantly related to income-based risk.
- A strategic investment reserve, subject to funds being available which can be designated for development or to take advantage of emerging opportunities.

The reserves are reviewed in line with this policy annually at budget setting time and in time for the new financial year. Notwithstanding this, the reserves amount is calculable at any point of the year if required. Lymphoma Action will continue to express the reserves

amount in 'months expenditure' for the purposes of external communications and will consider and recalculate the reserves level should it fall under what would be deemed three months of expenditure.

At 31 December 2022 we held £2,125,013 as free reserves (2021: £1,710,729) representing 16 months of unrestricted annual expenditure not met from designated reserves. Our designated reserves, in particular the designation of the large legacy, reflect the Board of Trustees' commitment to the strategic development of the Charity's services, with funds set aside pending careful consideration of investment options.

Statement of Trustees' responsibilities

The format and content of the report and financial statements comply with the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2019) issued October 2019, applicable accounting standards, the Charities Act 2011 and the Companies Act 2006.

Company law requires the Trustees, as Directors of the Charitable Company, to prepare financial statements for each financial period which give a true and fair view of the state of the affairs of the Charitable Company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial period. In preparing those financial statements, the Trustees follow best practice and:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles of the charity SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the Companies Act 2006.

The Trustees are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to the Auditor

In accordance with company law, as the Company's Trustees, we certify that:

- So far as we are aware, there is no relevant audit information of which the Company's Auditor is unaware.
- So far as we are aware, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Auditor is aware of that information.

Auditor

The Auditor, Sayer Vincent LLP, have signified their willingness to continue in office. A resolution to re-appoint them as Auditor will be proposed at the forthcoming annual general meeting.

Financial statements are published on Lymphoma Action's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions.

The maintenance and integrity of Lymphoma Action's website is the responsibility of the Trustees. The Trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

The Trustees have prepared this report in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Signed by Mark Harrison, Chair, on behalf of the Trustees of Lymphoma Action

Mark Harrison

Date 16 May 2023

Chair

Independent Auditor's report to the members of Lymphoma Action

Opinion

We have audited the financial statements of Lymphoma Action (the 'Charitable Company') for the year ended 31 December 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the Charitable Company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended.
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- Have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charitable Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Lymphoma Action's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Trustees' Annual Report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of Trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Annual Report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities set out in the Trustees' Annual Report, the Trustees (who are also the Directors of the Charitable Company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charitable Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the Charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance.
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud.
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the Charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the Charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and evaluated these against supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charitable Company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the Charitable Company's members those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charitable Company and the Charitable Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior statutory auditor)

25 May 2023

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

Lymphoma Action

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Income from:							
Donations and legacies	2	1,259,550	228,000	1,487,550	2,733,444	242,190	2,975,634
Charitable activities	3	28,035	–	28,035	24,090	–	24,090
Other trading activities	4	555,527	–	555,527	493,749	–	493,749
Investments	5	8,780	–	8,780	452	–	452
Total income		1,851,892	228,000	2,079,892	3,251,735	242,190	3,493,925
Expenditure on:							
Raising funds	6	568,510	–	568,510	536,531	–	536,531
Charitable activities							
Publication production & distribution, information and raising awareness	6	486,529	99,700	586,229	297,588	147,984	445,572
Support for people affected by lymphoma	6	408,493	111,300	519,793	311,585	76,753	388,338
Education and training	6	121,353	17,000	138,353	65,106	45,000	110,106
Total expenditure		1,584,885	228,000	1,812,885	1,210,811	269,737	1,480,548
Net income / (expenditure) before net gains / (losses) on investments		267,007	–	267,007	2,040,924	(27,547)	2,013,377
Net gains / (losses) on investments	13	–	–	–	–	–	–
Net movement in funds		267,007	–	267,007	2,040,924	(27,547)	2,013,377
Reconciliation of funds:							
Total funds brought forward		3,194,269	15,225	3,209,494	1,153,345	42,772	1,196,117
Total funds carried forward		3,461,276	15,225	3,476,501	3,194,269	15,225	3,209,494

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 19 to the financial statements.

Lymphoma Action

Balance sheet

Company no. 03518755

As at 31 December 2022

	Note	£	2022 £	£	2021 £
Fixed assets:					
Tangible assets	12		25,667		14,798
Investments	13		–		–
			25,667		14,798
Current assets:					
Stock	13	6,704		9,687	
Debtors	14	153,552		112,936	
Cash at bank and in hand		3,427,610		3,173,242	
			3,587,866	3,295,865	
Liabilities:					
Creditors: amounts falling due within one year	15	(137,032)		(101,168)	
Net current assets			3,450,834		3,194,697
Net assets	17		3,476,501		3,209,494
The funds of the charity:	18				
Restricted income funds			15,224		15,224
Unrestricted income funds:					
Designated funds		1,336,264		1,483,541	
General funds		2,125,013		1,710,729	
			3,461,277		3,194,270
Total unrestricted funds Total charity funds			3,476,501		3,209,494

Approved by the trustees on 16 May 2023 and signed on their behalf by

Mark Harrison
Chairman

Statement of cash flows

For the year ended 31 December 2022

	Note	2022 £	£	2021 £	£
Cash flows from operating activities					
Net income / (expenditure) for the reporting period (as per the statement of financial activities)		267,007		2,013,378	
Depreciation charges		15,432		13,672	
(Gains)/losses on investments		–		–	
Interest from investments		(8,780)		(452)	
(Increase) Decrease in stocks		2,989		(2,872)	
Decrease / (Increase) in debtors		(37,723)		22,163	
Increase/(decrease) in creditors		32,964		(52,266)	
Net cash (used in) operating activities			271,889		1,993,623
Cash flows from investing activities:					
Dividends, interest and rents from investments		8,780		452	
Purchase of fixed assets		(26,301)		–	
Proceeds from sale of investments		–		–	
Net cash provided by investing activities			(17,521)		452
Change in cash and cash equivalents in the year			254,368		1,994,075
Cash and cash equivalents at the beginning of the year			3,173,242		1,179,167
Cash and cash equivalents at the end of the year			3,427,610		3,173,242

1 Accounting policies

a) Statutory information

Lymphoma Action is a charitable company limited by guarantee and is incorporated in England, Wales, and Scotland.

The registered office address is Unit 3, Bell Business Park, Smeaton Close, Aylesbury, Bucks, HP19 8JR.

b) Basis of preparation

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 2019) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (March 2018) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The Charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. We have free reserves in excess of ten months of unrestricted expenditure which provides the capacity to respond to changing circumstances.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1 Accounting policies (continued)

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the Charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the Trustees' Annual Report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the Charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of publication production, information and raising awareness, support for people affected by lymphoma, and training and other educational activities undertaken to further the purposes of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on a per capita basis.

Governance costs, comprising the audit fee, Trustees' expenses and indemnity insurance, and the cost of recruiting new Trustees, are apportioned on a per capita basis.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- | | |
|---------------------------|----------|
| ▪ Property improvements | 10 years |
| ▪ Computer systems | 3 years |
| ▪ Furniture and equipment | 5 years |

Notes to the financial statements

For the year ended 31 December 2022

1 Accounting policies (continued)

m) Listed investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

n) Stocks

Stocks are stated at the lower of cost and net realisable value. In general, cost is determined on a first in first out basis and includes transport and handling costs. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving and defective stocks.

o) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

p) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

q) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

r) Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

s) Pensions

Contributions payable to the company's pension scheme are charged to the statement of financial activities in the period to which they relate.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Fundraising and individual giving	479,980	–	479,980	515,138	–	515,138
In memoriam	188,437	–	188,437	237,881	–	237,881
Trusts and companies	116,391	228,000	344,391	160,630	242,190	402,820
HMRC JRS Grant	–	–	–	769	–	769
Gift aid	163,179	–	163,179	138,805	–	138,805
Legacies	311,563	–	311,563	1,680,221	–	1,680,221
	<u>1,259,550</u>	<u>228,000</u>	<u>1,487,550</u>	<u>2,733,444</u>	<u>242,190</u>	<u>2,975,634</u>

3 Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Education and training	28,034	–	28,034	24,090	–	24,090
	<u>28,034</u>	<u>–</u>	<u>28,034</u>	<u>24,090</u>	<u>–</u>	<u>24,090</u>

4 Income from other trading activities

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Challenge events	520,844	–	520,844	466,969	–	466,969
Trading income	34,683	–	34,683	26,781	–	26,781
	<u>555,527</u>	<u>–</u>	<u>555,527</u>	<u>493,749</u>	<u>–</u>	<u>493,749</u>

5 Income from investments

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Bank interest	8,780	–	8,780	452	–	452
Investment income	–	–	–	–	–	–
	<u>8,780</u>	<u>–</u>	<u>8,780</u>	<u>452</u>	<u>–</u>	<u>452</u>

6a Analysis of expenditure (current year)

	Cost of raising funds		Charitable activities					2022
	Generating donation and legacies £	Costs of activities for generating funds £	Publication production & distribution, information and raising awareness £	Support for people affected by lymphoma £	Education and training £	Governance costs £	Support costs £	Total £
Staff costs (Note 8)	221,160	28,412	275,080	300,955	86,843	33,963	122,491	1,068,904
Direct costs								
Generating donations and legacies	97,294	-	-	-	-	-	-	97,294
Challenge event fees	-	62,934	-	-	-	-	-	62,934
Merchandise and other costs	-	29,635	-	-	-	-	-	29,635
Publications	-	-	82,119	-	-	-	-	82,119
Raising awareness and website	-	-	83,815	-	-	-	-	83,815
Helpline and support services	-	-	-	47,077	-	-	-	47,077
Regional and international activities	-	-	-	14,465	-	-	-	14,465
Workshop, conference and events	-	-	-	-	8,846	-	-	8,846
	97,294	92,569	165,934	61,542	8,846	-	-	426,185
Support costs								
Finance, HR & IT	-	-	-	-	-	-	115,664	115,664
Premises	-	-	-	-	-	-	116,527	116,527
Stationery, post, phone, equipment and sundry	-	-	-	-	-	-	55,423	55,423
Depreciation	-	-	-	-	-	-	15,432	15,432
	-	-	-	-	-	-	-	-
Governance	-	-	-	-	-	14,750	-	14,750
	318,454	120,981	441,014	362,497	95,689	48,713	425,537	1,812,885
Support costs	100,783	15,034	130,298	141,140	38,282	-	(425,537)	-
Governance costs	11,537	1,721	14,916	16,157	4,382	(48,713)	-	-
Total expenditure 2022	430,774	137,736	586,228	519,794	138,353	-	-	1,812,885

6a Analysis of expenditure (current year)

	Cost of raising funds		Charitable activities					
	Generating donation and legacies £	Costs of activities for generating funds £	Publication production & distribution, information and raising awareness £	Support for people affected by lymphoma £	Education and training £	Governance costs £	Support costs £	2021 Total £
Staff costs (Note 8)	199,499	26,563	233,976	248,604	73,006	32,005	119,057	932,710
Direct costs								
Generating donations and legacies	88,460	-	-	-	-	-	-	88,460
Challenge event fees	-	104,523	-	-	-	-	-	104,523
Merchandise and other costs	-	17,305	-	-	-	-	-	17,305
Publications	-	-	38,087	-	-	-	-	38,087
Raising awareness and website	-	-	70,077	-	-	-	-	70,077
Helpline and support services	-	-	-	31,201	-	-	-	31,201
Regional and international activities	-	-	-	2,541	-	-	-	2,541
Workshop, conference and events	-	-	-	-	7,923	-	-	7,923
	88,460	121,828	108,164	33,742	7,923	-	-	360,118
Support costs								
Finance, HR & IT	-	-	-	-	-	-	83,399	83,399
Premises	-	-	-	-	-	-	41,692	41,692
Stationery, post, phone, equipment and sundry	-	-	-	-	-	-	35,951	35,951
Depreciation	-	-	-	-	-	-	13,673	13,673
Governance	-	-	-	-	-	13,005	-	13,005
	287,959	148,391	342,140	282,346	80,929	45,010	293,771	1,480,547
Support costs	74,715	12,156	89,690	91,910	25,300	-	(293,771)	
Governance costs	11,447	1,862	13,742	14,082	3,876	(45,010)	-	
Total expenditure 2021	374,122	162,409	445,572	388,338	110,106	-	-	1,480,547

7 Net income / (expenditure) for the year

This is stated after charging:

	2022 £	2021 £
Depreciation	15,432	13,672
Operating lease rentals payable:		
Property	47,377	29,082
Other	4,383	4,382
Auditor's remuneration (excluding VAT):		
Audit	8,650	7,875
	<u>8,650</u>	<u>7,875</u>

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	925,782	813,067
Redundancy and termination costs	-	-
Social security costs	85,258	69,638
Employer's contribution to defined contribution pension schemes	54,135	46,661
Income protection and life assurance	3,730	3,344
	<u>1,068,905</u>	<u>932,710</u>

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2022 No.	2021 No.
£70,000 – £79,999	<u>1</u>	<u>1</u>

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £265,400 (2021: £214,027) in relation to four key management posts.

The Charity Trustees were neither paid nor received any other benefits from employment with the charity in the year (2021: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2021: £nil).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totalling £208 (2021: £0) incurred by 3 (2021: 0) members relating to attendance at meetings of the Trustees.

During the year Trustee liability insurance was obtained for £3,760 (2021: £3,198).

9 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 33 (2021: 31).

Staff are split across the activities of the charity as follows (head count basis):

	2022 No.	2021 No.
Raising funds	9	9
Charitable activities	19	17
Support staff	5	5
	<u>33</u>	<u>31</u>

10 Related party transactions

There are no related party transactions to disclose for 2022 (2021: none).

11 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

12 Tangible fixed assets

Cost	Property improvements £	Computer equipment £	Furniture & equipment £	Total £
At the start of the year	4,457	52,317	–	56,774
Disposals in year	(4,457)	–	–	(4,457)
Additions in year	–	10,236	16,065	26,301
At the end of the year	–	62,553	16,065	78,618
Depreciation				
At the start of the year	4,457	37,519	–	41,976
Disposed of in year	(4,457)	–	–	(4,457)
Charge for the year	–	13,848	1,584	15,432
At the end of the year	–	51,367	1,584	52,951
Net book value				
At the end of the year	–	11,186	14,481	25,667
At the start of the year	–	14,799	–	14,799

All of the above assets are used for charitable purposes.

13 Stock

	2022 £	2021 £
Goods for resale	6,704	9,686
	6,704	9,686

14 Debtors

	2022 £	2021 £
Income tax receivable	20,500	42,470
Prepayments	98,182	70,466
Accrued income	34,870	–
	153,552	112,936

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	51,103	52,979
Taxation and social security	20,312	18,028
Accruals	10,169	7,290
Deferred income (note 16)	55,448	22,870
	137,032	101,168

16 Deferred income

Deferred income comprises income received in advance for events, including entry deposits and sponsorships for individuals undertaking challenge events.

	2022 £	2021 £
Balance at the beginning of the year	22,871	84,748
Amount released to income in the year	(22,871)	(75,324)
Amount deferred in the year	55,448	13,446
Balance at the end of the year	55,448	22,871

17a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	–	25,667	–	25,667
Net current assets	2,125,013	1,310,597	15,224	3,450,834
Net assets at 31 December 2022	2,125,013	1,336,264	15,224	3,476,501

17b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	–	14,798	–	14,798
Net current assets	1,710,729	1,468,744	15,224	3,194,697
Net assets at 30 December 2021	1,710,729	1,483,542	15,224	3,209,495

18a Movements in funds (current year)

	At 1 January 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2022 £
Restricted funds:					
Information and publications					
Publications	–	99,700	(99,700)	–	–
Support for people affected by lymphoma					
Counselling/psychological support	3,200	–	–	–	3,200
Information & support, including helpline, buddy scheme & support groups	–	128,300	(128,300)	–	–
Research	12,024	–	–	–	12,024
Total restricted funds	15,224	228,000	(228,000)	–	15,224
Unrestricted funds:					
Designated funds:					
Investment Reserve	1,300,000	–	(123,148)	–	1,176,852
ICT replacement fund	50,000	–	(11,354)	11,354	50,000
Facebook settlement fund	8,745	–	–	–	8,745
Legacy fluctuation fund	50,000	–	–	25,000	75,000
Premises fund	60,000	–	(51,053)	(8,947)	–
Value of functional assets net of restricted funds	14,797	–	(15,432)	26,302	25,667
Total designated funds	1,483,542	–	(200,987)	53,709	1,336,264
General funds	1,710,729	1,851,892	(1,383,899)	(53,709)	2,125,013
Total unrestricted funds	3,194,271	1,851,892	(1,584,886)	–	3,461,277
Total funds	3,209,495	2,079,892	(1,812,886)	–	3,476,501

The narrative to explain the purpose of each fund is given at the foot of the note below.

18b Movements in funds (prior year)

	At 31 December 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2021 £
Restricted funds:					
Information and publications					
Publications	–	147,690	(147,690)	–	–
Webinar equipment	294	–	(294)	–	–
Support for people affected by lymphoma					
Counselling/psychological support	3,200	–	–	–	3,200
Information & support, including helpline, buddy scheme & support groups	27,253	49,500	(76,753)	–	–
Research	12,024	–	–	–	12,024
Education and training					
Events and activities	–	45,000	(45,000)	–	–
Total restricted funds	42,772	242,190	(269,737)	–	15,224
Unrestricted funds:					
Designated funds:					
Investment Reserve	0	1,300,000	–	–	1,300,000
ICT replacement fund	0	50,000	–	–	50,000
Facebook settlement fund	8,745	–	–	–	8,745
Legacy fluctuation fund	30,000	20,000	–	–	50,000
Premises fund	50,000	10,000	–	–	60,000
Value of functional assets net of restricted funds	28,175	–	(13,378)	–	14,797
Total designated funds	116,920	1,380,000	(13,378)	–	1,483,542
General funds	1,036,426	1,871,735	(1,197,432)	–	1,710,729
Total unrestricted funds	1,153,346	3,251,735	(1,210,810)	–	3,194,271
Total funds	1,196,117	3,493,925	(1,480,547)	–	3,209,495

The narrative to explain the purpose of each fund is given at the foot of the note below.

Purposes of restricted funds

Information and publications

Publications

Grants to fund information booklets from our award-winning range about lymphomas and their treatment.

Support for people affected by lymphoma

Counselling / psychological support

Grants towards a counselling psychological support service for people affected by lymphoma, helping them to come to terms with a diagnosis and deal with distress, anxiety and depression.

Information and support, including helpline, buddy scheme and support meetings

Grants received towards our information and support services. These include our helpline (telephone, email and live chat enquiries from people worried about or needing information on lymphoma), buddy scheme (putting people in touch with others going through a similar experience) and online peer support services.

Research

Funds received and carried over for research into lymphoma and the lives of those affected by lymphoma.

Education and training

Education and training events and activities

Events for healthcare professionals are held throughout the year.

Purposes of designated funds

In December 2021 we received a legacy of £1.3 million which has been designated for development projects seeking to expand the range of our work and accounted for separately from other funds to prevent it masking any underperformance in mainline fundraising and services.

The ICT replacement fund is to replace ICT assets.

The Facebook settlement fund is a provision for possible over recovery of gift aid contingent on the resolution of issues between Facebook and HMRC.

The legacy fluctuation fund is set aside to offset any lower than expected legacy income.

The premises fund is created to cover potential costs of relocation and or refurbishment when the current lease expires.

19 Operating lease commitments payable as a lessee

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2022 £	2021 £	Equipment 2022 £	2021 £
Less than one year	37,800	47,377	4,383	4,382
One to five years	40,950	78,750	1,826	6,209
	78,750	126,127	6,209	10,591

20 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

Reference and administrative details

Trustees	Gordon Johns (#*)	Chair (and Chair of Remuneration Committee) <i>Stepped down May 2022</i>
	Mark Harrison (*)	Chair (and Chair of Remuneration Committee) <i>Appointed May 2022</i>
	Dr Cathy Burton	
	Tricia Cavell-Hill (#,*)	
	James Cray (*)	
	Susan Daniels	<i>Joined July 2022</i>
	Keith McLeod (#,*)	Treasurer (and Chair of Finance and Risk Committee)
	David McNeill	
	Harriet Outred (#)	<i>Joined July 2022</i>
	Sarah Wells	
	Shaf Mansour	
	# Member of Finance and Risk Committee	
	* Member of Remuneration Committee	
Chief Executive	Ropinder Gill	
Key management personnel	Jim Howson	Director of Finance
	Dallas Pounds	Director of Services
	Karen Rabjohn	Director of Fundraising & Communications
		<i>(left January 2023 and post taken up by Deborah Laing)</i>
Company secretary	Ropinder Gill	
President	Professor John Radford	
Patron	Lord Menzies Campbell of Pittenweem	
Charity number		
England and Wales	1068395	
Scotland	SC045850	
Company number	03518755	
Registered office	Unit 3, Bell Business Park Smeaton Close Aylesbury Buckinghamshire HP19 8JR	
Website	www.lymphoma-action.org.uk	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ	
	National Westminster Bank plc 22 Market Square, Aylesbury, Buckinghamshire HP20 1TR	

Auditor
Sayer Vincent LLP
Invicta House
108-114 Golden Lane
London
EC1Y 0TL

Medical Advisory Panel

Dr Kirit Ardeshta
Charlotte Bloodworth
Dr Adrian Bloor
Professor Kristian Bowles
Dr Cathy Burton
Dr Graham Collins
Professor David Cunningham
Professor Stephen Devereux – *retired MAP on 08/09/22*
Dr Shirley D'Sa
Professor Martin Dyer – *retired from MAP on 25/11/22*
Dr Paul Fields
Dr George Follows
Dr Christopher Fox
Dr Eve Gallop-Evans
Dr Georgina Hall
Professor Peter Hoskin
Professor Tim Illidge
Professor Peter Johnson
Dr Rod Johnson
Dr Nagesh Kalakonda
Dr Ben Kennedy
Dr Kim Linton
Dr Prem Mahendra
Dr Pam McKay
Dr Andrew McMillan
Dr Christopher McNamara
Dr Brian D Nicholson – *joined MAP on 24/01/22*
Dr Wendy Osborne
Dr Shankara Paneesha
Dr Ruth Pettengell
Professor Andrew Pettitt
Professor John Radford (Chair)
Dr Ravi Ratnavel
Dr Bhupinder Sharma – *joined MAP on 17/11/22*
Barbara Von Barsewisch – *retired from MAP on 16/01/23*
Sarah Wells
Dr Andy Wotherspoon