

# KIDNEY CANCER CARE LTD

England & Wales · Charity number 1120146

## Details

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Other names	JAMES WHALE FUND LIMITED, Kidney Cancer Care Ltd Trading as KCUK, Kidney Cancer Care Ltd Trading as Kidney Cancer UK
Status	Registered
Legal form	Charitable company
Company number	<a href="#">05937304</a>
Registered	2007-07-19
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	4 New Inn Lane Guildford Surrey GU4 7HW
Phone	01223870008
Email	<a href="mailto:accounts@kcuk.org.uk">accounts@kcuk.org.uk</a>
Website	<a href="http://www.kcuk.org.uk">www.kcuk.org.uk</a>

## Activities

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**Objects:** TO PROMOTE GOOD HEALTH AND RELIEVE SICKNESS IN RELATION TO THE DISEASE OF KIDNEY CANCER BY:A) RAISING AWARENESS AND INCREASING PUBLIC KNOWLEDGE OF THE DISEASE.B) PROVIDING PATIENT INFORMATION FOR THOSE WITH THE DISEASE.C) UNDERTAKING AND SUPPORTING RESEARCH INTO THE CAUSES, PREVENTION AND TREATMENT OF THE DISEASE.

**Activities:** Kidney Cancer Care Ltd is the UK's leading specialist kidney cancer charity. It seeks to help reduce the harm caused by kidney cancer by increasing knowledge and awareness, providing patient information and by supporting research into the causes, prevention and treatment of the disease.

## Classification

- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE, CAMBRIDGESHIRE
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£493,040	£265,927	-	-
2024-09-30	£289,934	£223,802	-	-
2023-09-30	£254,102	£323,221	-	-
2022-09-30	£396,175	£397,370	-	-
2021-09-30	£339,710	£280,551	-	-

## Trustees

Name	Role	Appointed
Berkeley Greenwood		
CHRISTOPHER THOMAS		2019-09-01
Dr Ekaterini Boleti		2019-02-22
Dr Grant Duncan Stewart		2020-04-01
Dr Natalie Charnley		2021-04-14
Geraldine Fox		2021-07-06
Grenville Oades		2021-07-06
Maxine Tran		2018-06-11
Nicholas Cox		2012-08-28

**KIDNEY CANCER CARE LTD**

England & Wales - Charity number 1120146

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# Accounts

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**KIDNEY CANCER CARE LIMITED**

(A company limited by guarantee)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30TH SEPTEMBER 2025**

KIDNEY CANCER CARE LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

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TRUSTEES:

B J Greenwood (Chairman)	G Fox
N I Cox	G Oades
Prof G D Stewart	Dr E Boleti
C D Thomas	Prof M Tran
Dr N Chamley	

COMPANY SECRETARY AND CHIEF OPERATING OFFICER: M Packer

REGISTERED OFFICE: 4 New Inn Lane  
Guildford  
Surrey  
GU4 7HW

COMPANY NUMBER: 05937304

CHARITY INCORPORATION NUMBER: 1120146 and SC043642

INDEPENDENT EXAMINER: Ian Shipley FCCA  
For and on behalf of:  
Prentis & Co LLP  
Chartered Accountants  
& Independent Examiners  
115c Milton Road  
Cambridge  
CB4 1XE

VICE PRESIDENT: Earl Freddie Howe

HONORARY VICE PRESIDENT: Tim O'Brien

PATRON: Lord Addington

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

## TRUSTEES ANNUAL REPORT

The Trustees present their annual report together with the financial statements of the charity for the year ended 30th September 2025. The annual report serves the purposes of both a Trustees' Report and a directors report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

## OBJECTIVES AND ACTIVITIES AND PUBLIC BENEFIT

**Policies and objectives**

The policies and objectives of the charity are set and agreed at the charity's AGM which is held each year end. They focus on providing support for kidney cancer patients and their carers, raising awareness of the disease amongst the professional health community, the general public and government health planning audiences.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

## ACHIEVEMENTS AND PERFORMANCE

**Review of activities**

## Introduction to Kidney Cancer UK's Financial Statements 2025

Looking back on 2025, I would like to thank every member of the Kidney Cancer UK team for their dedication and commitment. Their efforts continue to underpin the charity's progress and impact. We remain the UK's leading kidney cancer charity, with a reach more than double that of other kidney cancer charities.

During the year, the charity continued to grow and strengthen its capacity to deliver effective and responsive services. A modest expansion of the office-based team required a move to larger premises nearby in Send, Woking. Limited further staff growth is anticipated in the coming year, building on our current team of four office-based staff to ensure delivery of our strategic objectives.

NHS services remain under significant strain due to pandemic backlogs and industrial action. Against this backdrop, Kidney Cancer UK has remained focused on supporting kidney cancer patients, their families and carers. We continue to mitigate the impact of treatment delays on patient wellbeing and to advocate for the routine use of our services, alongside those of other specialist cancer charities, within NHS care pathways.

Our free telephone Support Line has remained a vital service, alongside increased engagement in our closed Facebook support groups. Following the cessation of the Macmillan Counselling service, demand for our free counselling provision has increased. While a waiting list has been necessary, we have continued to meet demand within existing resources, with capacity in this area a priority for 2026.

The charity's digital presence continues to strengthen, with more than 3,000 members across four closed Facebook groups. Our Healthcare Professional website has also gained traction, with the Kidney Cancer HCP Training Programme remaining a widely used NHS resource. Membership now stands at almost 500 users.

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

TRUSTEES ANNUAL REPORT ...../CONTINUED

## ACHIEVEMENTS AND PERFORMANCE - continued

The 12th Kidney Cancer UK Patient Survey, launched during Kidney Cancer Awareness Week in February, highlighted ongoing challenges for patients, including incidental diagnoses and dissatisfaction with NHS information and support. The survey helped to significantly raise the charity's international profile in 2025. During the year, I represented Kidney Cancer UK at four major conferences: The IKCC Madrid, IKCS Amsterdam and ESMO Berlin, and at BSIR 2025 in Liverpool. All attendances were supported by organiser grants. Reflecting the charity's growing influence, we have been invited to return to IKCS in 2026, this time to chair a session on the RCC patient experience.

A major milestone for patients will be the publication of the NICE guidance, for which the charity successfully campaigned, expected in spring 2026.

Despite a challenging fundraising environment, Kidney Cancer UK remains financially stable and well positioned for its next phase of development. We remain committed to strengthening fundraising, investing in patient services, and maintaining our role as the leading voice for kidney cancer support and advocacy in the UK.

## FINANCIAL REVIEW

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The charity received total income of £493,040 (2024: £289,934), it expended £265,927 (2024: £233,802) and had an overall surplus of £227,113 (2024: surplus £66,132).

Reserves stand at £379,872 (2024: £152,759), comprising unrestricted reserves of £315,749 and restricted reserves of £64,123. The charity had free reserves of £315,749 (2024: £84,445).

Funds have significantly increased this year due to the Charity receiving bequests and legacies of over £303.7K. £255K of this has been transferred into three new fixed rate deposit accounts.

The Trustees have considered the level of free reserves that the charity holds, which currently stands at six months of our operating costs. It is their intention to build these further going forward.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

**a. Constitution**

Kidney Cancer Care Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 15th September 2006. It is registered with the Charity Commission for England and Wales number 1120146 and Office of the Scottish Regulator number SC043642.

**b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

The Trustees who served during the year were:

B J Greenwood (Chairman)	Dr G D Stewart	G Fox	Prof M Tran
N I Cox	C D Thomas	G Oades	
Dr J N Perry (resigned 20/01/2025)	Dr N Charnley	Dr E Boleti	

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

TRUSTEES ANNUAL REPORT ...../CONTINUED

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

**c. Organisational structure and decision-making policies**

The day-to-day management lies with the office of the charity's Chief Operating Office (COO) acting in line with the objectives agreed by the Board of Trustees. The COO reports to the Chair of the Board of Trustees and, when required, briefs other members of the Board.

The Board of Trustees meets quarterly and is supported by the charity's senior management team. Our Trustees are drawn from a range of professional backgrounds and bring a wide range of relevant experience.

**d. Members' liability**

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

STATEMENT OF TRUSTEES' RESPONSIBILITIES


The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare the financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principals of the Charities SORP (FRS102);
- (c) make judgements and accounting estimates that are reasonable and prudent;
- (d) state whether applicable UK Accounting Standards (FRS102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- (e) prepare the financial statements on a going concern basis unless it is inappropriate to presume the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees and signed on their behalf by:

.....  
  
 B J GREENWOOD  
 CHAIRMAN

..... 31/2/26 .....

DATE

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIDNEY CANCER CARE LIMITED

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30th September 2025.

## RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity (and its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) ('the 2006 Accounts Regulations') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the 2006 Accounts Regulations and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

## INDEPENDENT EXAMINER'S STATEMENT

Since the charity is required by company law to prepare its accounts on an accrual basis and is registered as a charity in Scotland, your examiner must be a member of a body listed in Regulation 11(2) of the 2006 Accounts Regulations. I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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:

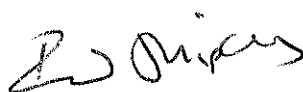
1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records and with the accounting requirements of Regulation 8 of the 2006 Accounts Regulations; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)].

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.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIDNEY CANCER CARE LIMITED

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or this report.



IAN SHIPLEY FCCA  
FOR AND ON BEHALF:  
PRENTIS & CO LLP  
CHARTERED ACCOUNTANTS &  
INDEPENDENT EXAMINERS

115c Milton Road  
Cambridge  
CB4 1XE

16<sup>th</sup> February 2026

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

## STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £
<b>INCOME</b>							
Donations and legacies	2	35,834	452,803	488,637	78,291	210,547	288,838
Investments	3	-	4,403	4,403	-	1,096	1,096
<b>TOTAL INCOME</b>		<u>35,834</u>	<u>457,206</u>	<u>493,040</u>	<u>78,291</u>	<u>211,643</u>	<u>289,934</u>
<b>EXPENDITURE</b>							
Charitable activities	4	40,025	225,902	265,927	19,632	204,170	223,802
<b>TOTAL EXPENDITURE</b>		<u>40,025</u>	<u>225,902</u>	<u>265,927</u>	<u>19,632</u>	<u>204,170</u>	<u>223,802</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>(4,191)</u>	<u>231,304</u>	<u>227,113</u>	<u>58,659</u>	<u>7,473</u>	<u>66,132</u>
<b>RECONCILIATION OF FUNDS</b>							
Total funds brought forward		68,314	84,445	152,759	9,655	76,972	86,627
Total fund balance carried forward		<u>64,123</u>	<u>315,749</u>	<u>379,872</u>	<u>68,314</u>	<u>84,445</u>	<u>152,759</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 16 form part of these financial statements.

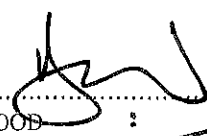
## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

## BALANCE SHEET

	Notes	2025		2024	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	8		-		-
<b>CURRENT ASSETS</b>					
Stocks	9	2,866		3,164	
Debtors	10	7,963		6,003	
Cash at bank and in hand		373,830		160,631	
<b>TOTAL CURRENT ASSETS</b>		<u>384,659</u>		<u>169,798</u>	
<b>CURRENT LIABILITIES</b>					
Creditors: Amounts falling due within one year	11	4,787		17,039	
<b>NET CURRENT ASSETS</b>			<u>379,872</u>		<u>152,759</u>
<b>TOTAL NET ASSETS</b>			<u>379,872</u>		<u>152,759</u>
<b>THE FUNDS OF THE CHARITY</b>					
Restricted funds	12		64,123		68,314
Unrestricted funds			315,749		84,445
<b>TOTAL CHARITY FUNDS</b>			<u>379,872</u>		<u>152,759</u>

The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of Section 477(1) of the Companies Act 2006. Members have not required the company under Section 476 of the Companies Act 2006, to obtain an audit for the year ended 30th September 2025. The directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with Section 386 and 287 of the Companies Act 2006 and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at 30th September 2025 and of its surplus for the year then ended in accordance with the requirements of Section 396 and which otherwise comply with the requirements of the Act relating to the financial statements as far as applicable to the charitable company.

The financial statements, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved by the board on and signed on its behalf.

  
 .....  
 B J GREENWOOD  
 CHAIRMAN

The notes on pages 8 to 16 form part of these financial statements.

3/2/26

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

## NOTES TO THE FINANCIAL STATEMENTS

## 1. ACCOUNTING POLICIES

## (a) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS102) - 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 (FRS102) (effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Companies Act 2006, The Charities Accounts (Scotland) Regulations 2006 and the Charities and Trustee Investment (Scotland) Act 2005.

Kidney Cancer Care Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling, which is the functional currency of the charity.

The Trustees have taken advantage of the amendment to the Charities SORP FRS 102, where only larger charities are required to prepare a Statement of Cash Flows.

## (b) CHARITY STATUS

The charity is a company limited by guarantee. The members of the charity are the Trustees. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

## (c) INCOME

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant fund on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

## NOTES TO THE FINANCIAL STATEMENTS

## 1. ACCOUNTING POLICIES - continued

## (d) EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer the economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities. Governance costs are those incurred in connection with administration of the Fund and compliance with constitutional and statutory requirements.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

## (e) TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery      50% straight line

## (f) OPERATING LEASES

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

## (g) PENSIONS

The charity contributes to personal pension plans of its employees and the pension charge represents the amounts payable by the charity to the plans in respect of the year.

## (h) FUND ACCOUNTING

General funds are unrestricted which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

## NOTES TO THE FINANCIAL STATEMENTS

## 2. INCOME FROM DONATIONS AND LEGACIES

	Restricted Funds		Unrestricted Funds		Total Funds		Restricted Funds		Unrestricted Funds		Total Funds	
	2025	2025	2025	2025	2025	2025	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£	£	£	£	£	£	£
<b>DONATIONS</b>												
Individual donations	-	25,640	25,640	25,640	25,640	26,870	125	26,745	26,745	26,870	26,870	26,870
Donations from corporations and trust	4,000	46,227	50,227	50,227	50,227	41,646	1,500	40,146	40,146	41,646	41,646	41,646
Events	-	57,256	57,256	57,256	57,256	79,781	-	79,781	79,781	79,781	79,781	79,781
Sponsorship	5,000	-	5,000	5,000	5,000	21,362	15,000	6,362	6,362	21,362	21,362	21,362
Cash collections	-	1,530	1,530	1,530	1,530	3,187	-	3,187	3,187	3,187	3,187	3,187
<b>LEGACIES</b>												
In memoriam and legacies	-	318,619	318,619	318,619	318,619	53,206	-	53,206	53,206	53,206	53,206	53,206
<b>OTHER INCOMING RESOURCES</b>												
Sale of merchandise and other income	-	3,531	3,531	3,531	3,531	1,120	-	1,120	1,120	1,120	1,120	1,120
Grants receivable	26,834	-	26,834	26,834	26,834	61,666	61,666	-	-	61,666	61,666	61,666
	<u>35,834</u>	<u>452,803</u>	<u>488,637</u>	<u>488,637</u>	<u>488,637</u>	<u>210,547</u>	<u>78,291</u>	<u>210,547</u>	<u>210,547</u>	<u>288,838</u>	<u>288,838</u>	<u>288,838</u>

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

## NOTES TO THE FINANCIAL STATEMENTS

3.	<b>INVESTMENT INCOME</b>	Restricted	Unrestricted	Total
	<b>Current year</b>	Funds	Funds	Funds
		2025	2025	2025
		£	£	£
	Bank interest receivable	-	4,403	4,403
		<u>          </u>	<u>          </u>	<u>          </u>
	<b>Prior year</b>	Restricted	Unrestricted	Total
		Funds	Funds	Funds
		2024	2024	2024
		£	£	£
	Bank interest receivable	-	1,096	1,096
		<u>          </u>	<u>          </u>	<u>          </u>
4.	<b>ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES</b>	Restricted	Unrestricted	Total
	<b>Summary by fund type</b>	Funds	Funds	Funds
	<b>Current year</b>	2025	2025	2025
		£	£	£
	Patient advice and information support services	40,025	210,876	250,901
	Fundraising	-	15,026	15,026
		<u>40,025</u>	<u>225,902</u>	<u>265,927</u>
	<b>Prior year</b>	Restricted	Unrestricted	Total
		Funds	Funds	Funds
		2024	2024	2024
		£	£	£
	Patient advice and information support services	19,500	186,781	206,281
	Fundraising	132	17,389	17,521
		<u>19,632</u>	<u>204,170</u>	<u>223,802</u>
5.	<b>ANALYSIS OF EXPENDITURE BY ACTIVITIES</b>	Activities	Grant	
	<b>Current year</b>	undertaken	funding of	Support
		directly	activities	Cost
		2025	2025	2025
		£	£	£
	Patient advice and information support services	252,528	(12,818)	11,191
	Fundraising	15,026	-	-
		<u>267,554</u>	<u>(12,818)</u>	<u>11,191</u>
				<u>265,927</u>

The grant funding of activities in 2025 represents grants repaid to the Charity and previously accrued grants now written off.

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

## NOTES TO THE FINANCIAL STATEMENTS

## 5. ANALYSIS OF EXPENDITURE BY ACTIVITIES - continued

<b>Prior year</b>	Activities	Grant	Support Cost	Total funds
	undertaken directly	funding of activities		
	2024	2024	2024	2024
	£	£	£	£
Patient advice and information support services	195,130	1,500	9,651	206,281
Fundraising	17,521	-	-	17,521
	<u>212,651</u>	<u>1,500</u>	<u>9,651</u>	<u>223,802</u>
<b>Analysis of direct costs</b>				
<b>Current year</b>	Patient support and information		Fundraising	Total funds
	2025	2025	2025	2025
	£	£	£	£
Staff costs (note 6)	160,167	-	-	160,167
Fundraising costs	-	15,026	15,026	15,026
Establishment costs	2,750	-	-	2,750
Bank charges	359	-	-	359
Patient support	59,270	-	-	59,270
Printing, postage and stationery	6,168	-	-	6,168
Subscriptions and donations	1,675	-	-	1,675
Repairs and maintenance	1,209	-	-	1,209
Travel and subsistence	2,892	-	-	2,892
Advertising and promotion	3,435	-	-	3,435
Training, conference and meeting costs	118	-	-	118
Insurance	308	-	-	308
Rent and rates	9,282	-	-	9,282
Website and internet expenses	4,895	-	-	4,895
	<u>252,528</u>	<u>15,026</u>	<u>-</u>	<u>267,554</u>

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

## NOTES TO THE FINANCIAL STATEMENTS

## 5. ANALYSIS OF EXPENDITURE BY ACTIVITIES - continued

<b>Analysis of direct costs</b>	Patient support		Total
<b>Prior year</b>	and information	Fundraising	funds
	2024	2024	2024
	£	£	£
Staff costs (note 6)	109,735	-	109,735
Fundraising costs	-	17,521	17,521
Establishment costs	3,593	-	3,593
Bank charges	354	-	354
Patient support	12,578	-	12,578
Printing, postage and stationery	9,276	-	9,276
Subscriptions and donations	1,274	-	1,274
Repairs and maintenance	65	-	65
Travel and subsistence	2,680	-	2,680
Advertising and promotion	26,046	-	26,046
Training, conference and meeting costs	177	-	177
Insurance	884	-	884
Rent and rates	5,442	-	5,442
Website and internet expenses	23,013	-	23,013
Sundry expenses	13	-	13
	<u>195,130</u>	<u>17,521</u>	<u>212,651</u>
<b>Analysis of support costs</b>	Patient support		Total
<b>Current year</b>	and information	2025	funds
		2025	2025
		£	£
Professional fees (incl. IE fees)		11,191	11,191
		<u>11,191</u>	<u>11,191</u>
<b>Analysis of support costs</b>	Patient support		Total
<b>Prior year</b>	and information	2024	funds
		2024	2024
		£	£
Professional fees (incl. IE fees)		9,651	9,651
		<u>9,651</u>	<u>9,651</u>

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

## NOTES TO THE FINANCIAL STATEMENTS

6.	STAFF COSTS	2025	2024
		£	£
	Wages and salaries	147,469	98,090
	Social security costs	4,333	2,777
	Pension costs	4,124	3,883
	Other staff costs	4,241	4,985
		<u>160,167</u>	<u>109,735</u>

The average number of personnel employed by the charity during the year was as follows:

	2025	2024
Patient care and admin	<u>7</u>	<u>5</u>

No employee received remuneration amounting to more than £60,000 in either year.

## 7. TRUSTEES' REMUNERATION AND EXPENSES

During the year ended 30th September 2025 no Trustees received any remuneration or other benefits (2024: £Nil).

During the year ended 30th September 2025 no Trustee expenses have been incurred (2024: £Nil).

8.	FIXED ASSETS	Plant and Machinery	Plant and Machinery
		2025	2024
	COST OR VALUATION	£	£
	At 1st October and 30th September	<u>5,862</u>	<u>5,862</u>
	DEPRECIATION		
	At 1st October and 30th September	<u>5,862</u>	<u>5,862</u>
	NET BOOK VALUE AT 30th September	<u>-</u>	<u>-</u>

9.	STOCKS	2025	2024
		£	£
	Goods for resale	<u>2,866</u>	<u>3,164</u>

10.	DEBTORS	2025	2024
	<b>Due within one year</b>	£	£
	Prepayments and accrued income	<u>7,963</u>	<u>6,003</u>

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

## NOTES TO THE FINANCIAL STATEMENTS

11.	<b>CREDITORS</b>	2025	2024
	<b>Amounts falling due within one year</b>	£	£
	Trade creditors	277	928
	Other taxation and social security	404	993
	Other creditors	958	1,111
	Accruals and deferred income	3,148	14,007
		<u>4,787</u>	<u>17,039</u>

12.	<b>STATEMENT OF FUNDS</b>	<b>Balance at</b>			<b>Balance at</b>
	<b>Current year</b>	<b>1st</b>			<b>30th</b>
		<b>October</b>			<b>September</b>
		<b>2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>2025</b>
		£	£	£	£
	<b>Unrestricted funds</b>				
	General Funds	84,445	457,206	(225,902)	315,749
		<u>84,445</u>	<u>457,206</u>	<u>(225,902)</u>	<u>315,749</u>
	<b>Restricted funds</b>				
	Kidney Cancer Awareness	61,666	26,834	(32,975)	55,525
	Healthcare Professional website redevelopment	6,600	-	(6,600)	-
	Bristol Myer - Audio books	-	5,000	(450)	4,550
	Private donations for Research	48	4,000	-	4,048
		<u>68,314</u>	<u>35,834</u>	<u>(40,025)</u>	<u>64,123</u>
	<b>TOTAL OF FUNDS</b>	<u>152,759</u>	<u>493,040</u>	<u>(265,927)</u>	<u>379,872</u>

	<b>STATEMENT OF FUNDS</b>	<b>Balance at</b>			<b>Balance at</b>
	<b>Prior year</b>	<b>1st</b>			<b>30th</b>
		<b>October</b>			<b>September</b>
		<b>2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>2024</b>
		£	£	£	£
	<b>Unrestricted funds</b>				
	General Funds	76,972	211,643	(204,170)	84,445
		<u>76,972</u>	<u>211,643</u>	<u>(204,170)</u>	<u>84,445</u>
	<b>Restricted funds</b>				
	Kidney Cancer Awareness	9,607	61,666	(9,607)	61,666
	Research Grants (University of Cambridge)	-	1,500	(1,500)	-
	Healthcare Professional website redevelopment	-	15,000	(8,400)	6,600
	Private donations for Research	48	125	(125)	48
		<u>9,655</u>	<u>78,291</u>	<u>(19,632)</u>	<u>68,314</u>
	<b>TOTAL OF FUNDS</b>	<u>86,627</u>	<u>289,934</u>	<u>(223,802)</u>	<u>152,759</u>

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

## NOTES TO THE FINANCIAL STATEMENTS

## 12. STATEMENT OF FUNDS - continued

**Restricted Funds**

Kidney Cancer Awareness: grants awarded over 3 years to 2026/27 for awareness campaigning.

Healthcare Professional Website redevelopment: development of a healthcare specific website.

The Private donations for Research were given by members of the public specifically requesting they be used for research.

Bristol Myer - Audio books: grant awarded towards the purchase of audio books which provide further understanding of kidney cancer.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS  
Current year

	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £
Current assets	64,123	320,536	384,659
Creditors due within one year	-	(4,787)	(4,787)
<b>TOTAL</b>	<b>64,123</b>	<b>315,749</b>	<b>379,872</b>

ANALYSIS OF NET ASSETS BETWEEN FUNDS  
Prior year

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Current assets	68,314	101,484	169,798
Creditors due within one year	-	(17,039)	(17,039)
<b>TOTAL</b>	<b>68,314</b>	<b>84,445</b>	<b>152,759</b>

## 14. PENSION COMMITMENTS

The charity contributes to employees' personal pension schemes. The pension cost charge represents contributions payable by the charity to the schemes and amounted to £4,124 (2024: £3,883). Contributions totalling £826 (2024: £353) were payable to the schemes at the balance sheet date and are included in creditors.

## 15. OPERATING LEASE COMMITMENTS

At 30th September 2025 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Within 1 year	14,400	7,200

## 16. RELATED PARTY TRANSACTIONS

Total amount received from Trustees in the year were £Nil (2024: £Nil).

**KIDNEY CANCER CARE LTD**

England & Wales - Charity number 1120146

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# Accounts

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**KIDNEY CANCER CARE LIMITED**

(A company limited by guarantee)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

KIDNEY CANCER CARE LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

CONTENTS AND ADMINISTRATIVE INFORMATION

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Balance Sheet	7
Notes to the Financial Statements	8 - 16

TRUSTEES:	B J Greenwood (Chairman)	Dr N Charnley
	N I Cox	G Fox
	Dr J N Perry	G Oades
	Prof G D Stewart	Dr E Boleti
	C D Thomas	Prof M Tran

COMPANY SECRETARY AND CHIEF OPERATING OFFICER: M Packer

REGISTERED OFFICE: 4 New Inn Lane  
Guildford  
Surrey  
GU4 7HW

COMPANY NUMBER: 05937304

CHARITY INCORPORATION NUMBER: 1120146 and SC043642

INDEPENDENT EXAMINER: Ian Shipley FCCA  
For and on behalf of:  
Prentis & Co LLP  
Chartered Accountants  
& Independent Examiners  
115c Milton Road  
Cambridge  
CB4 1XE

PRESIDENT: J Whale MBE

HONORARY VICE PRESIDENTS: Earl Freddie Howe  
Tim O'Brien

PATRON: Lord Addington

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

## TRUSTEES ANNUAL REPORT

The Trustees present their annual report together with the financial statements of the charity for the year ended 30th September 2024. The annual report serves the purposes of both a Trustees' Report and a directors report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been c

## OBJECTIVES AND ACTIVITIES AND PUBLIC BENEFIT

**Policies and objectives**

The policies and objectives of the charity are set and agreed at the charity's AGM which is held each year end. They focus on providing support for kidney cancer patients and their carers, raising awareness of the disease amongst the professional health community, the general public and government health planning audiences.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

## ACHIEVEMENTS AND PERFORMANCE

**Review of activities**

## Introduction to Kidney Cancer UK's Financial Statement for 2024

As we reflect on 2024, it is with immense gratitude that we acknowledge the dedication and hard work of every member of the Kidney Cancer UK team. Their commitment has been key to our progress this year, and I am deeply appreciative of their contributions. Since the arrival of our new CEO 18 months ago, the charity has undergone a transformation, becoming leaner, more dynamic, and effective. Our team is now based in Guildford, Surrey, and we anticipate modest growth in the coming year as our office-based staff, currently standing at three, expands to better support our mission.

While NHS services continue to face immense pressures - struggling to address the backlog caused by the pandemic and industrial action - we remain steadfast in our focus on supporting kidney cancer patients, their families, and caregivers. Our efforts aim to mitigate the impact of treatment delays on patient well-being and has seen us calling on the NHS to use our, and other specialist cancer charities, routinely.

Throughout the year, our free telephone Support Line has remained an important well used resource, though we have seen a shift towards increased engagement within our active closed Facebook groups. The demand for our free counselling service remains high, and although a small waiting list has emerged, we have been able to meet the demand whilst remaining within our current resources.

Our digital presence continues to thrive, with nearly 3,000 members in our four closed Facebook groups, fostering an invaluable sense of community. We are continuously exploring new ways to improve our online offerings to meet the needs of those we serve. In addition, we launched a new Healthcare Professional website in September 2024, which is steadily gaining membership and now stands close to 500 users,

The 2024 Kidney Cancer UK Patient Survey, released during Kidney Cancer Awareness Week in February, highlights persistent issues such as incidental diagnoses and widespread dissatisfaction with NHS information and support. This reinforces our focus on improving patient experience and ensuring they receive the care and information they need. A notable concern from the survey was that 63% of patients did not receive a Cancer Care Review from their GP within three months of diagnosis and/or three months of acute treatment as is required as per NHS England

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

## TRUSTEES ANNUAL REPORT ...../CONTINUED

## ACHIEVEMENTS AND PERFORMANCE - continued

## Quality Outcome Framework (QOF).

The NICE guideline (for which we successfully campaigned) is progressing well and we anticipate that it will be published in 2026. This will be a major milestone seeing the National Institute for Health and Care Excellence (NICE) publish the first-ever national guidelines for kidney cancer. Separately, the National Kidney Cancer Audit is now fully active and made its first annual report in September 2024. Some of the indicators used in the audit were based on our audit work.

Despite the challenges posed by fundraising, the charity remains on a stable footing and is well-positioned for the next phase of growth. We are committed to overcoming current obstacles by intensifying our fundraising efforts and exploring new opportunities. Our ultimate goal is to not only build our vital patient services but to continue evolving as the leading force in kidney cancer patient support and advocacy in the UK.

## FINANCIAL REVIEW

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The charity received total income of £289,934 (2023: £254,102), it expended £223,802 (2023: £323,221) and had an overall surplus of £66,132 (2023: deficit £69,119).

Reserves stand at £152,759 (2023: £86,627), comprising unrestricted reserves of £84,445 and restricted reserves of £68,314. The charity had free reserves of £84,445 (2023: £76,972).

The Trustees have considered the level of free reserves that the charity holds, which currently stands at six months of our operating costs. It is their intention to build these further going forward.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

**a. Constitution**

Kidney Cancer Care Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 15th September 2006. It is registered with the Charity Commission for England and Wales number 1120146 and Office of the Scottish Regulator number SC043642.

**b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

The Trustees who served during the year were:

B J Greenwood (Chairman)	Dr N Charnley
N I Cox	G Fox
Dr J N Perry	G Oades
Dr G D Stewart	Dr E Boleti
C D Thomas	Prof M Tran

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

TRUSTEES ANNUAL REPORT ...../CONTINUED

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

c. Organisational structure and decision-making policies

The day-to-day management lies with the office of the charity's Chief Operating Office (COO) acting in line with the objectives agreed by the Board of Trustees. The COO reports to the Chair of the Board of Trustees and, when required, briefs other members of the Board.

The Board of Trustees meets quarterly and is supported by the charity's senior management team. Our Trustees are drawn from a range of professional backgrounds and bring a wide range of relevant experience.

d. Members' liability

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

STATEMENT OF TRUSTEES' RESPONSIBILITIES


The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare the financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principals of the Charities SORP (FRS102);
- (c) make judgements and accounting estimates that are reasonable and prudent;
- (d) state whether applicable UK Accounting Standards (FRS102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- (e) prepare the financial statements on a going concern basis unless it is inappropriate to presume the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees and signed on their behalf by:

  
 .....  
 B J GREENWOOD  
 CHAIRMAN

4/3/25  
 .....  
 DATE

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIDNEY CANCER CARE LIMITED

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30th September 2024.

## RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity (and its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) ('the 2006 Accounts Regulations') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the 2006 Accounts Regulations and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

## INDEPENDENT EXAMINER'S STATEMENT

Since the charity is required by company law to prepare its accounts on an accrual basis and is registered as a charity in Scotland, your examiner must be a member of a body listed in Regulation 11(2) of the 2006 Accounts Regulations. I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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:

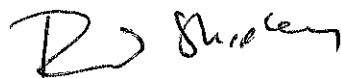
1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records and with the accounting requirements of Regulation 8 of the 2006 Accounts Regulations; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)].

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.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIDNEY CANCER CARE LIMITED

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or this report.



IAN SHIPLEY FCCA  
FOR AND ON BEHALF:  
PRENTIS & CO LLP  
CHARTERED ACCOUNTANTS &  
INDEPENDENT EXAMINERS

115c Milton Road  
Cambridge  
CB4 1XE

11th March 2025.

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

## STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Restricted Funds	Unrestricted Funds	Total Funds	Restricted Funds	Unrestricted Funds	Total Funds
		2024	2024	2024	2023	2023	2023
		£	£	£	£	£	£
<b>INCOME</b>							
Donations and legacies	2	78,291	210,547	288,838	6,048	247,516	253,564
Investments	3	-	1,096	1,096	-	538	538
<b>TOTAL INCOME</b>		<u>78,291</u>	<u>211,643</u>	<u>289,934</u>	<u>6,048</u>	<u>248,054</u>	<u>254,102</u>
<b>EXPENDITURE</b>							
Charitable activities	4	19,632	204,170	223,802	32,280	290,941	323,221
<b>TOTAL EXPENDITURE</b>		<u>19,632</u>	<u>204,170</u>	<u>223,802</u>	<u>32,280</u>	<u>290,941</u>	<u>323,221</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>58,659</u>	<u>7,473</u>	<u>66,132</u>	<u>(26,232)</u>	<u>(42,887)</u>	<u>(69,119)</u>
<b>RECONCILIATION OF FUNDS</b>							
Total funds brought forward		9,655	76,972	86,627	35,887	119,859	155,746
Total fund balance carried forward		<u>68,314</u>	<u>84,445</u>	<u>152,759</u>	<u>9,655</u>	<u>76,972</u>	<u>86,627</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 16 form part of these financial statements.

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

## BALANCE SHEET

	Notes	2024		2023	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	8				
<b>CURRENT ASSETS</b>					
Stocks	9	3,164		4,265	
Debtors	10	6,003		15,738	
Cash at bank and in hand		160,631		91,454	
<b>TOTAL CURRENT ASSETS</b>		<u>169,798</u>		<u>111,457</u>	
<b>CURRENT LIABILITIES</b>					
Creditors: Amounts falling due within one year	11		17,039		24,830
<b>NET CURRENT ASSETS</b>			152,759		86,627
<b>TOTAL NET ASSETS</b>			<u>152,759</u>		<u>86,627</u>
<b>THE FUNDS OF THE CHARITY</b>					
Restricted funds	12		68,314		9,655
Unrestricted funds			84,445		76,972
<b>TOTAL CHARITY FUNDS</b>			<u>152,759</u>		<u>86,627</u>

The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of Section 477(1) of the Companies Act 2006. Members have not required the company under Section 476 of the Companies Act 2006, to obtain an audit for the year ended 30th September 2024. The directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with Section 386 and 287 of the Companies Act 2006 and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at 30th September 2024 and of its surplus for the year then ended in accordance with the requirements of Section 396 and which otherwise comply with the requirements of the Act relating to the financial statements as far as applicable to the charitable company.

The financial statements, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved by the board on 4/3/25 and signed on its behalf.

  
 B J GREENWOOD  
 CHAIRMAN

The notes on pages 8 to 16 form part of these financial statements.

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

## NOTES TO THE FINANCIAL STATEMENTS

## 1. ACCOUNTING POLICIES

## (a) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS102) - 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 (FRS102) (effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Companies Act 2006, The Charities Accounts (Scotland) Regulations 2006 and the Charities and Trustee Investment (Scotland) Act 2005.

Kidney Cancer Care Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling, which is the functional currency of the charity.

The Trustees have taken advantage of the amendment to the Charities SORP FRS 102, where only larger charities are required to prepare a Statement of Cash Flows.

## (b) CHARITY STATUS

The charity is a company limited by guarantee. The members of the charity are the Trustees. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

## (c) INCOME

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant fund on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

## NOTES TO THE FINANCIAL STATEMENTS

## 1. ACCOUNTING POLICIES - continued

## (d) EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer the economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities. Governance costs are those incurred in connection with administration of the Fund and compliance with constitutional and statutory requirements.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

## (e) TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery      50% straight line

## (f) OPERATING LEASES

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

## (g) PENSIONS

The charity contributes to personal pension plans of its employees and the pension charge represents the amounts payable by the charity to the plans in respect of the year.

## (h) FUND ACCOUNTING

General funds are unrestricted which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

## NOTES TO THE FINANCIAL STATEMENTS

## 2. INCOME FROM DONATIONS AND LEGACIES

	Restricted Funds		Unrestricted Funds		Total Funds		Restricted Funds		Unrestricted Funds		Total Funds	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
<b>DONATIONS</b>												
Individual donations	£ 125	48	£ 26,745	£ 23,259	£ 26,870	£ 23,307	£ 48	£ 23,259	£ 23,307	£ 48	£ 23,307	
Donations from corporations and trust	1,500	-	40,146	46,962	41,646	46,962	-	46,962	46,962	-	46,962	
Events	-	-	79,781	104,300	79,781	104,300	-	104,300	104,300	-	104,300	
Sponsorship	15,000	6,000	6,362	10,460	21,362	16,460	-	10,460	16,460	-	16,460	
Cash collections	-	-	3,187	3,575	3,187	3,575	-	3,575	3,575	-	3,575	
<b>LEGACIES</b>												
In memoriam and legacies	-	-	53,206	57,143	53,206	57,143	-	57,143	57,143	-	57,143	
<b>OTHER INCOMING RESOURCES</b>												
Sale of merchandise and other income	-	-	1,120	1,817	1,120	1,817	-	1,817	1,817	-	1,817	
Grants receivable	61,666	-	-	-	61,666	-	-	-	-	-	-	
	<u>78,291</u>	<u>6,048</u>	<u>210,547</u>	<u>247,516</u>	<u>288,838</u>	<u>253,564</u>	<u>210,547</u>	<u>247,516</u>	<u>253,564</u>	<u>210,547</u>	<u>253,564</u>	

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

## NOTES TO THE FINANCIAL STATEMENTS

3.	<b>INVESTMENT INCOME</b>	Restricted	Unrestricted	Total
	<b>Current year</b>	Funds	Funds	Funds
		2024	2024	2024
		£	£	£
	Bank interest receivable	-	1,096	1,096
		<hr/>	<hr/>	<hr/>
	<b>Prior year</b>	Restricted	Unrestricted	Total
		Funds	Funds	Funds
		2023	2023	2023
		£	£	£
	Bank interest receivable	-	538	538
		<hr/>	<hr/>	<hr/>
4.	<b>ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES</b>	Restricted	Unrestricted	Total
	<b>Summary by fund type</b>	Funds	Funds	Funds
	<b>Current year</b>	2024	2024	2024
		£	£	£
	Patient advice and information support services	19,500	186,781	206,281
	Fundraising	132	17,389	17,521
		<hr/>	<hr/>	<hr/>
		19,632	204,170	223,802
		<hr/>	<hr/>	<hr/>
	<b>Prior year</b>	Restricted	Unrestricted	Total
		Funds	Funds	Funds
		2023	2023	2023
		£	£	£
	Patient advice and information support services	32,280	256,813	289,093
	Fundraising	-	34,128	34,128
		<hr/>	<hr/>	<hr/>
		32,280	290,941	323,221
		<hr/>	<hr/>	<hr/>
5.	<b>ANALYSIS OF EXPENDITURE BY ACTIVITIES</b>	Activities	Grant	
	<b>Current year</b>	undertaken	funding of	Support
		directly	activities	Cost
		2024	2024	2024
		£	£	£
	Patient advice and information support services	195,130	1,500	9,651
	Fundraising	17,521	-	-
		<hr/>	<hr/>	<hr/>
		212,651	1,500	9,651
		<hr/>	<hr/>	<hr/>
		212,651	1,500	223,802
		<hr/>	<hr/>	<hr/>

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

## NOTES TO THE FINANCIAL STATEMENTS

## 5. ANALYSIS OF EXPENDITURE BY ACTIVITIES - continued

Prior year	Activities	Grant	Support Cost	Total funds
	undertaken directly	funding of activities		
	2023	2023	2023	2023
	£	£	£	£
Patient advice and information support services	276,146	-	12,947	289,093
Fundraising	34,128	-	-	34,128
	<u>310,274</u>	<u>-</u>	<u>12,947</u>	<u>323,221</u>
<b>Analysis of direct costs</b>				
Current year	Patient support and information		Fundraising	Total funds
	2024		2024	2024
	£		£	£
Staff costs	109,735	-	-	109,735
Fundraising costs	-	17,521	17,521	17,521
Establishment costs	3,593	-	-	3,593
Bank charges	354	-	-	354
Patient support	12,578	-	-	12,578
Printing, postage and stationery	9,276	-	-	9,276
Subscriptions and donations	1,274	-	-	1,274
Repairs and maintenance	65	-	-	65
Travel and subsistence	2,680	-	-	2,680
Advertising and promotion	26,046	-	-	26,046
Training, conference and meeting costs	177	-	-	177
Insurance	884	-	-	884
Rent and rates	5,442	-	-	5,442
Website and internet expenses	23,013	-	-	23,013
Sundry expenses	13	-	-	13
	<u>195,130</u>	<u>17,521</u>	<u>17,521</u>	<u>212,651</u>

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

## NOTES TO THE FINANCIAL STATEMENTS

## 5. ANALYSIS OF EXPENDITURE BY ACTIVITIES - continued

<b>Analysis of direct costs</b>	Patient support and information		Total funds
<b>Prior year</b>	2023	2023	2023
	£	£	£
Staff costs	199,609	-	199,609
Fundraising costs	-	34,128	34,128
Establishment costs	5,083	-	5,083
Bank charges	426	-	426
Patient support	16,717	-	16,717
Printing, postage and stationery	8,011	-	8,011
Subscriptions and donations	1,347	-	1,347
Repairs and maintenance	728	-	728
Travel and subsistence	3,701	-	3,701
Advertising and promotion	19,045	-	19,045
Training, conference and meeting costs	279	-	279
Insurance	1,069	-	1,069
Rent and rates	13,291	-	13,291
Website and internet expenses	6,195	-	6,195
Sundry expenses	645	-	645
	<u>276,146</u>	<u>34,128</u>	<u>310,274</u>
<b>Analysis of support costs</b>	Patient support and information		Total funds
<b>Current year</b>	2024	2024	2024
	£	£	£
Depreciation	-	-	-
Professional fees	9,651	9,651	9,651
	<u>9,651</u>	<u>9,651</u>	<u>9,651</u>
<b>Analysis of support costs</b>	Patient support and information		Total funds
<b>Prior year</b>	2023	2023	2023
	£	£	£
Depreciation	781	781	781
Professional fees (incl. IE fees)	12,166	12,166	12,166
	<u>12,947</u>	<u>12,947</u>	<u>12,947</u>

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

## NOTES TO THE FINANCIAL STATEMENTS

6.	STAFF COSTS	2024	2023
		£	£
	Wages and salaries	98,090	127,577
	Social security costs	2,777	5,054
	Pension costs	3,883	23,453
	Other staff costs	4,985	43,525
		<u>109,735</u>	<u>199,609</u>

The average number of personal employed by the charity during the year was as follows:

	2024	2023
Patient care and admin	<u>5</u>	<u>7</u>

No employee received remuneration amounting to more than £60,000 in either year.

## 7. TRUSTEES' REMUNERATION AND EXPENSES

During the year ended 30th September 2024 no Trustees received any remuneration or other benefits (2023: £Nil).

During the year ended 30th September 2024 no Trustee expenses have been incurred (2023: £Nil).

8.	FIXED ASSETS	Plant and Machinery	Plant and Machinery
		2024	2023
	COST OR VALUATION	£	£
	At 1st October	5,862	5,862
	Additions	-	-
	Balance at 30th September	<u>5,862</u>	<u>5,862</u>
	DEPRECIATION		
	At 1st October	5,862	5,081
	Charge for the period	-	781
	Balance at 30th September	<u>5,862</u>	<u>5,862</u>
	NET BOOK VALUE AT 30th September	<u>-</u>	<u>-</u>

9.	STOCKS	2024	2023
		£	£
	Goods for resale	<u>3,164</u>	<u>4,265</u>

10.	DEBTORS	2024	2023
	<b>Due within one year</b>	£	£
	Prepayments and accrued income	<u>6,003</u>	<u>15,738</u>

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

## NOTES TO THE FINANCIAL STATEMENTS

11.	CREDITORS	2024	2023
	<b>Amounts falling due within one year</b>	£	£
	Trade creditors	928	5,554
	Other taxation and social security	993	1,077
	Other creditors	1,111	611
	Accruals and deferred income	14,007	17,588
		<u>17,039</u>	<u>24,830</u>

12.	STATEMENT OF FUNDS	Balance at			Balance at
	<b>Current year</b>	1st			30th
		October			September
		2023	Income	Expenditure	2024
	<b>Unrestricted funds</b>	£	£	£	£
	General Funds	76,972	211,643	(204,170)	84,445
	<b>Restricted funds</b>				
	Kidney Cancer Awareness	9,607	61,666	(9,607)	61,666
	Research Grants (University of Cambridge)	-	1,500	(1,500)	-
	Healthcare Professional Website redevelopment	-	15,000	(8,400)	6,600
	Private donations for Research	48	125	(125)	48
		<u>9,655</u>	<u>78,291</u>	<u>(19,632)</u>	<u>68,314</u>
	<b>TOTAL OF FUNDS</b>	<u>86,627</u>	<u>289,934</u>	<u>(223,802)</u>	<u>152,759</u>

	STATEMENT OF FUNDS	Balance at			Balance at
	<b>Prior year</b>	1st			30th
		October			September
		2022	Income	Expenditure	2023
	<b>Unrestricted funds</b>	£	£	£	£
	General Funds	119,859	248,054	(290,941)	76,972
	<b>Restricted funds</b>				
	Kidney Cancer Awareness	5,642	6,000	(2,035)	9,607
	Drop-in Centre Fund	3,000	-	(3,000)	-
	CEO Retirement Fund	15,000	-	(15,000)	-
	Web Redevelopment Grant	1,100	-	(1,100)	-
	House of Lords Grant	10,000	-	(10,000)	-
	Private donations for Research	1,145	48	(1,145)	48
		<u>35,887</u>	<u>6,048</u>	<u>(32,280)</u>	<u>9,655</u>
	<b>TOTAL OF FUNDS</b>	<u>155,746</u>	<u>254,102</u>	<u>(323,221)</u>	<u>86,627</u>

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

## NOTES TO THE FINANCIAL STATEMENTS

## 12. STATEMENT OF FUNDS - continued

**Restricted Funds**

Kidney Cancer Awareness: grants awarded over 3 years to 2026/27 for awareness campaigning.

Research Grants (University of Cambridge): for Kidney Cancer research.

Healthcare Professional Website redevelopment: development of a healthcare specific website.

The Private donations for Research were given by members of the public specifically requesting they be used for research.

## 13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

**Current year**

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Current assets	68,314	101,484	169,798
Creditors due within one year	-	(17,039)	(17,039)
<b>TOTAL</b>	<b>68,314</b>	<b>84,445</b>	<b>152,759</b>

## ANALYSIS OF NET ASSETS BETWEEN FUNDS

**Prior year**

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £
Current assets	9,655	101,802	111,457
Creditors due within one year	-	(24,830)	(24,830)
<b>TOTAL</b>	<b>9,655</b>	<b>76,972</b>	<b>86,627</b>

## 14. PENSION COMMITMENTS

The charity contributes to employees' personal pension schemes. The pension cost charge represents contributions payable by the charity to the schemes and amounted to £3,883 (2023: £23,453). Contributions totalling £353 (2023: £380) were payable to the schemes at the balance sheet date and are included in creditors.

## 15. OPERATING LEASE COMMITMENTS

At 30th September 2024 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Within 1 year	7,200	12,000

## 16. RELATED PARTY TRANSACTIONS

Total amount received from Trustees in the year were £Nil (2023: £1,650). Last year's receipt was in relation to donations received for an event ran by the charity.

**KIDNEY CANCER CARE LTD**

England & Wales - Charity number 1120146

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# Accounts

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**KIDNEY CANCER CARE LIMITED**

(A company limited by guarantee)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

KIDNEY CANCER CARE LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

CONTENTS AND ADMINISTRATIVE INFORMATION

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Trustees' Report	1 - 3
Independent Examiner's Report	4 - 5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 16

TRUSTEES:

B J Greenwood (Chairman)	Dr N Charnley
N I Cox	G Fox
Dr J N Perry	G Oades
Prof T B Powles (resigned 01/09/23)	Dr E Boleti
Prof G D Stewart	Prof M Tran
C D Thomas	

COMPANY SECRETARY AND CHIEF OPERATING OFFICER:

N E Turkintine (resigned 28/02/2023)  
M Packer (appointed 17/04/23)

REGISTERED OFFICE:

4 New Lane  
Guildford  
Surrey  
GU4 7HW

COMPANY NUMBER: 05937304

CHARITY INCORPORATION NUMBER: 1120146 and SC043642

INDEPENDENT EXAMINER:

Ian Shipley FCCA  
For and on behalf of:  
Prentis & Co LLP  
Chartered Accountants  
& Independent Examiners  
115c Milton Road  
Cambridge  
CB4 1XE

PRESIDENT: J Whale MBE

HONORARY VICE PRESIDENTS:

Earl Freddie Howe  
T O'Brien

PATRON: Lord Addington

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

## TRUSTEES ANNUAL REPORT

The Trustees present their annual report together with the financial statements of the charity for the year ended 30th September 2023. The annual report serves the purposes of both a Trustees' Report and a directors report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**OBJECTIVES AND ACTIVITIES AND PUBLIC BENEFIT****Policies and objectives**

The policies and objectives of the charity are set and agreed at the charity's AGM which is held each year end. They focus on providing support for kidney cancer patients and their carers, raising awareness of the disease amongst the professional health community, the general public and government health planning audiences.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**ACHIEVEMENTS AND PERFORMANCE****Review of activities**

As in previous years, the achievements we have made this year are due in no small part to the commitment and hard work of the entire team at Kidney Cancer UK for which I am extremely grateful. The charity saw a change of CEO in April 2023 which resulted in a natural reduction in headcount, a move out of our Cambridge office and to remote working for staff. This is a short-term measure.

NHS services remain under extreme pressure as attempts are made to clear the continued backlog of procedures caused by the COVID pandemic and the doctor's industrial action. We remain focused on providing support for kidney cancer patients, their family members, and carers, to help counter the impact of any delays in their treatments and wellbeing. The Support Line has remained busy though we are seeing a definite switch to support being sought in our highly active closed Facebook groups. Our free counselling service has a small waiting list, reflecting demand for the service, but so far delays in accessing the service have been minimal.

Our digital platforms, particularly the four closed Facebook groups with a membership of over 2,200 patient, carers, and family members, are busy. We are always looking into ways in which we can further enhance our on-online offering. We launched a new and improved website late in 2022.

The annual Kidney Cancer UK Patient Survey was published in February as part of Kidney Cancer Awareness Week and continues to show high levels of incidental diagnosis. There is also significant patient dissatisfaction with the information and support they receive from NHS services, hence our focus on these areas to help meet patients' needs.

The charity has, through its approach to NHS England, secured a commission for the National Institute for Health and Care Excellence (NICE) to produce the first ever clinical guideline for kidney cancer. This is a landmark for patients and a major achievement in the charity's history. We have worked and researched tirelessly over the last six years to bring this important work to fruition. The research included the biggest ever audits of kidney cancer patients in the UK at over 18,000. We were supported by nine royal colleges and national professional bodies who backed our campaign

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

## TRUSTEES ANNUAL REPORT ...../CONTINUED

## ACHIEVEMENTS AND PERFORMANCE - continued

We have much work to do moving forward in growing the charity. However, we have to be aware that fundraising is slow to recover. For example, some charitable trusts have changed their rules to concentrate on combatting hardship and deprivation; and obtaining the necessary permissions for street or supermarket collections also remains difficult.

We will overcome the present challenges in fundraising by intensifying our activities, always looking for new opportunities that will allow us to not only maintain our services for those who rely on them, but also to improve them.

## FINANCIAL REVIEW

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The charity received total income of £254,102 (2022: £396,175), it expended £323,221 (2022: £397,370) and had an overall deficit of £69,119 (2022: deficit £1,195).

Reserves stand at £86,627 (2022: £155,746), comprising unrestricted reserves of £76,972 and restricted reserves of £9,655. The charity had free reserves of £76,972 (2022: £119,078).

The Trustees have considered the level of free reserves that the charity holds, which currently stands at six months of our operating costs. It is their intention to build these further going forward.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

**a. Constitution**

Kidney Cancer Care Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 15th September 2006. It is registered with the Charity Commission for England and Wales number 1120146 and Office of the Scottish Regulator number SC043642.

**b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

The Trustees who served during the year were:

B J Greenwood (Chairman)

N I Cox

Dr J N Perry

Dr T B Powles

Dr G D Stewart

C D Thomas

Dr N Charnley

G Fox

G Oades

Dr E Boleti

Prof M Tran

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

TRUSTEES ANNUAL REPORT ...../CONTINUED

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

**c. Organisational structure and decision-making policies**

The day-to-day management lies with the office of the charity's Chief Operating Office (COO) acting in line with the objectives agreed by the Board of Trustees. The COO reports to the Chair of the Board of Trustees and, when required, briefs other members of the Board.

The Board of Trustees meets quarterly and is supported by the charity's senior management team. Our Trustees are drawn from a range of professional backgrounds and bring a wide range of relevant experience.

**d. Members' liability**

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

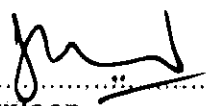
The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

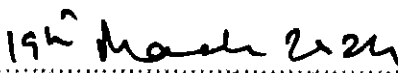
Company law requires the Trustees to prepare the financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principals of the Charities SORP (FRS102);
- (c) make judgements and accounting estimates that are reasonable and prudent;
- (d) state whether applicable UK Accounting Standards (FRS102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- (e) prepare the financial statements on a going concern basis unless it is inappropriate to presume the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees and signed on their behalf by:

  
 .....  
 B J GREENWOOD  
 CHAIRMAN

  
 .....  
 DATE

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIDNEY CANCER CARE LIMITED

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30th September 2023.

## RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity (and its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) ('the 2006 Accounts Regulations') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the 2006 Accounts Regulations and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

## INDEPENDENT EXAMINER'S STATEMENT

Since the charity is required by company law to prepare its accounts on an accrual basis and is registered as a charity in Scotland, your examiner must be a member of a body listed in Regulation 11(2) of the 2006 Accounts Regulations. I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 the charity as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records and with the accounting requirements of Regulation 8 of the 2006 Accounts Regulations; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)].

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.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIDNEY CANCER CARE LIMITED

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or this report.



IAN SHIPLEY FCCA  
FOR AND ON BEHALF:  
PRENTIS & CO LLP  
CHARTERED ACCOUNTANTS &  
INDEPENDENT EXAMINERS

115c Milton Road  
Cambridge  
CB4 1XE

28<sup>th</sup> March 2024

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

## STATEMENT OF FINANCIAL ACTIVITIES

		Notes	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £
INCOME								
Donations and legacies		2	6,048	247,516	253,564	24,545	371,581	396,126
Investments		3	-	538	538	-	49	49
<b>TOTAL INCOME</b>			<u>6,048</u>	<u>248,054</u>	<u>254,102</u>	<u>24,545</u>	<u>371,630</u>	<u>396,175</u>
EXPENDITURE								
Charitable activities		4	32,280	290,941	323,221	32,155	365,215	397,370
<b>TOTAL EXPENDITURE</b>			<u>32,280</u>	<u>290,941</u>	<u>323,221</u>	<u>32,155</u>	<u>365,215</u>	<u>397,370</u>
<b>NET MOVEMENT IN FUNDS</b>			<u>(26,232)</u>	<u>(42,887)</u>	<u>(69,119)</u>	<u>(7,610)</u>	<u>6,415</u>	<u>(1,195)</u>
RECONCILIATION OF FUNDS								
Total funds brought forward			35,887	119,859	155,746	43,497	113,444	156,941
Total fund balance carried forward			<u>9,655</u>	<u>76,972</u>	<u>86,627</u>	<u>35,887</u>	<u>119,859</u>	<u>155,746</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 16 form part of these financial statements.

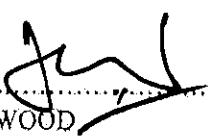
## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

## BALANCE SHEET

	Notes	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	8		-		781
<b>CURRENT ASSETS</b>					
Stocks	9	4,265		2,808	
Debtors	10	15,738		8,486	
Cash at bank and in hand		91,454		168,925	
<b>TOTAL CURRENT ASSETS</b>		<u>111,457</u>		<u>180,219</u>	
<b>CURRENT LIABILITIES</b>					
Creditors: Amounts falling due within one year	11	24,830		25,254	
<b>NET CURRENT ASSETS</b>			<u>86,627</u>		<u>154,965</u>
<b>TOTAL NET ASSETS</b>			<u>86,627</u>		<u>155,746</u>
<b>THE FUNDS OF THE CHARITY</b>	12				
Restricted funds			9,655		35,887
Unrestricted funds			76,972		119,859
<b>TOTAL CHARITY FUNDS</b>			<u>86,627</u>		<u>155,746</u>

The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of Section 477(1) of the Companies Act 2006. Members have not required the company under Section 476 of the Companies Act 2006, to obtain an audit for the year ended 30th September 2023. The directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with Section 386 and 287 of the Companies Act 2006 and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at 30th September 2023 and of its deficit for the year then ended in accordance with the requirements of Section 396 and which otherwise comply with the requirements of the Act relating to the financial statements as far as applicable to the charitable company.

The financial statements, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved by the board on and signed on its behalf.

  
 B J GREENWOOD  
 CHAIRMAN

The notes on pages 8 to 16 form part of these financial statements.

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

## NOTES TO THE FINANCIAL STATEMENTS

## 1. ACCOUNTING POLICIES

## (a) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS102) - 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 (FRS102) (effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Companies Act 2006, The Charities Accounts (Scotland) Regulations 2006 and the Charities and Trustee Investment (Scotland) Act 2005.

Kidney Cancer Care Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling, which is the functional currency of the charity.

The Trustees have taken advantage of the amendment to the Charities SORP FRS 102, where only larger charities are required to prepare a Statement of Cash Flows.

## (b) CHARITY STATUS

The charity is a company limited by guarantee. The members of the charity are the Trustees. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

## (c) INCOME

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant fund on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

## NOTES TO THE FINANCIAL STATEMENTS

## 1. ACCOUNTING POLICIES - continued

## (d) EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer the economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities. Governance costs are those incurred in connection with administration of the Fund and compliance with constitutional and statutory requirements.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

## (e) TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery      50% straight line

## (f) OPERATING LEASES

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

## (g) PENSIONS

The charity contributes to personal pension plans of its employees and the pension charge represents the amounts payable by the charity to the plans in respect of the year.

## (h) FUND ACCOUNTING

General funds are unrestricted which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

## NOTES TO THE FINANCIAL STATEMENTS

## 2. INCOME FROM DONATIONS AND LEGACIES

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £
<b>DONATIONS</b>						
Individual donations	48	23,259	23,307	3,545	22,256	25,801
Donations from corporations and trust	-	46,962	46,962	11,000	57,921	68,921
Events	-	104,300	104,300	-	91,080	91,080
Sponsorship	6,000	10,460	16,460	-	59,895	59,895
Cash collections	-	3,575	3,575	-	7,562	7,562
<b>LEGACIES</b>						
In memoriam and legacies	-	57,143	57,143	-	130,826	130,826
<b>SIMILAR INCOMING RESOURCES</b>						
Sale of merchandise and other income	-	1,817	1,817	-	2,041	2,041
Grants receivable	-	-	-	10,000	-	10,000
	<u>6,048</u>	<u>247,516</u>	<u>253,564</u>	<u>24,545</u>	<u>371,581</u>	<u>396,126</u>

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

## NOTES TO THE FINANCIAL STATEMENTS

3.	INVESTMENT INCOME	Restricted	Unrestricted	Total
	<b>Current year</b>	Funds	Funds	Funds
		2023	2023	2023
		£	£	£
	Bank interest receivable	-	538	538
	<b>Prior year</b>	Restricted	Unrestricted	Total
		Funds	Funds	Funds
		2022	2022	2022
		£	£	£
	Bank interest receivable	-	49	49
4.	ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES	Restricted	Unrestricted	Total
	<b>Summary by fund type</b>	Funds	Funds	Funds
	<b>Current year</b>	2023	2023	2023
		£	£	£
	Patient advice and information support services	32,280	256,813	289,093
	Fundraising	-	34,128	34,128
		32,280	290,941	323,221
	<b>Prior year</b>	Restricted	Unrestricted	Total
		Funds	Funds	Funds
		2022	2022	2022
		£	£	£
	Patient advice and information support services	32,155	324,794	356,949
	Fundraising	-	40,421	40,421
		32,155	365,215	397,370
5.	ANALYSIS OF EXPENDITURE BY ACTIVITIES	Activities	Grant	
	<b>Current year</b>	undertaken	funding of	Support
		directly	activities	Cost
		2023	2023	2023
		£	£	£
	Patient advice and information support services	276,146	-	12,947
	Fundraising	34,128	-	-
		310,274	-	12,947
				323,221

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

## NOTES TO THE FINANCIAL STATEMENTS

## 5. ANALYSIS OF EXPENDITURE BY ACTIVITIES - continued

Prior year	Activities	Grant	Support	Total
	undertaken	funding of		
	directly	activities	Cost	funds
	2022	2022	2022	2022
	£	£	£	£
Patient advice and information support services	342,185	681	14,083	356,949
Fundraising	40,421	-	-	40,421
	<u>382,606</u>	<u>681</u>	<u>14,083</u>	<u>397,370</u>
<b>Analysis of direct costs</b>				
Current year	Patient support		Total	
	and information	Fundraising	funds	
	2023	2023	2023	
	£	£	£	
Staff costs	199,609	-	199,609	
Fundraising costs	-	34,128	34,128	
Establishment costs	5,083	-	5,083	
Bank charges	426	-	426	
Patient support	16,717	-	16,717	
Printing, postage and stationery	8,011	-	8,011	
Subscriptions and donations	1,347	-	1,347	
Repairs and maintenance	728	-	728	
Travel and subsistence	3,701	-	3,701	
Advertising and promotion	19,045	-	19,045	
Training, conference and meeting costs	279	-	279	
Insurance	1,069	-	1,069	
Rent and rates	13,291	-	13,291	
Website and internet expenses	6,195	-	6,195	
Sundry expenses	645	-	645	
	<u>276,146</u>	<u>34,128</u>	<u>310,274</u>	

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

## NOTES TO THE FINANCIAL STATEMENTS

## 5. ANALYSIS OF EXPENDITURE BY ACTIVITIES - continued

Analysis of direct costs Prior year	Patient support	Fundraising	Total
	and information		funds
	2022	2022	2022
	£	£	£
Staff costs	173,978	-	173,978
Fundraising costs	-	40,421	40,421
Establishment costs	7,496	-	7,496
Bank charges	479	-	479
Patient support	106,458	-	106,458
Printing, postage and stationery	7,395	-	7,395
Subscriptions and donations	1,080	-	1,080
Repairs and maintenance	663	-	663
Travel and subsistence	1,592	-	1,592
Advertising and promotion	12,866	-	12,866
Training, conference and meeting costs	1,914	-	1,914
Insurance	1,646	-	1,646
Rent and rates	13,721	-	13,721
Website and internet expenses	12,761	-	12,761
Sundry expenses	136	-	136
	<u>342,185</u>	<u>40,421</u>	<u>382,606</u>
Analysis of support costs Current year	Patient support		Total
	and information		funds
	2023		2023
	£		£
Depreciation	781		781
Professional fees	12,166		12,166
	<u>12,947</u>		<u>12,947</u>
Analysis of support costs Prior year	Patient support		Total
	and information		funds
	2022		2022
	£		£
Depreciation	981		981
Professional fees	13,102		13,102
	<u>14,083</u>		<u>14,083</u>

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

## NOTES TO THE FINANCIAL STATEMENTS

6.	STAFF COSTS	2023	2022
		£	£
	Wages and salaries	127,577	140,145
	Social security costs	5,054	5,854
	Pension costs	23,453	11,269
	Other staff costs	43,525	16,710
		<u>199,609</u>	<u>173,978</u>

The average number of personal employed by the charity during the year was as follows:

	2023	2022
Patient care and admin	<u>7</u>	<u>8</u>

No employee received remuneration amounting to more than £60,000 in either year.

## 7. TRUSTEES' REMUNERATION AND EXPENSES

During the year ended 30th September 2023 no Trustees received any remuneration or other benefits (2022: £Nil).

During the year ended 30th September 2023 no Trustee expenses have been incurred (2022: £Nil).

8.	FIXED ASSETS	Plant and Machinery	Plant and Machinery
		2023	2022
		£	£
	COST OR VALUATION		
	At 1st October	5,862	4,300
	Additions	-	1,562
	Balance at 30th September	<u>5,862</u>	<u>5,862</u>
	DEPRECIATION		
	At 1st October	5,081	4,100
	Charge for the period	781	981
	Balance at 30th September	<u>5,862</u>	<u>5,081</u>
	NET BOOK VALUE AT 30th September	<u>-</u>	<u>781</u>

9.	STOCKS	2023	2022
		£	£
	Goods for resale	<u>4,265</u>	<u>2,808</u>

10.	DEBTORS	2023	2022
	<b>Due within one year</b>	£	£
	Prepayments and accrued income	<u>15,738</u>	<u>8,486</u>

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

## NOTES TO THE FINANCIAL STATEMENTS

11.	CREDITORS	2023	2022
	<b>Amounts falling due within one year</b>	£	£
	Trade creditors	5,554	2,205
	Other taxation and social security	1,077	1,735
	Other creditors	611	1,600
	Accruals and deferred income	17,588	19,714
		<u>24,830</u>	<u>25,254</u>
12.	STATEMENT OF FUNDS		
	<b>Current year</b>	Balance at 1st October 2022	Balance at 30th September 2023
	<b>Unrestricted funds</b>	£	£
	General Funds	119,859	248,054
		(290,941)	76,972
	<b>Restricted funds</b>		
	Kidney Cancer Awareness Week	5,642	6,000
	Drop-in Centre Fund	3,000	-
	CEO Retirement Fund	15,000	-
	Web Redevelopment Grant	1,100	-
	House of Lords Grant	10,000	-
	Private donations for Research	1,145	48
		<u>35,887</u>	<u>6,048</u>
		(32,280)	9,655
	<b>TOTAL OF FUNDS</b>	<u>155,746</u>	<u>254,102</u>
		(323,221)	86,627
	STATEMENT OF FUNDS		
	<b>Prior year</b>	Balance at 1st October 2021	Balance at 30th September 2022
	<b>Unrestricted funds</b>	£	£
	General Funds	113,444	371,630
		(365,215)	119,859
	<b>Restricted funds</b>		
	Specialist Nursing Fund	7,245	-
	Drop-in Centre Fund	3,000	-
	Accord Fund	20,652	-
	CEO Retirement Fund	12,600	2,400
	Web Redevelopment Grant	-	11,000
	House of Lords Grant	-	10,000
	Private donations for Research	-	1,145
		<u>43,497</u>	<u>24,545</u>
		(32,155)	35,887
	<b>TOTAL OF FUNDS</b>	<u>156,941</u>	<u>396,175</u>
		(397,370)	155,746

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

## NOTES TO THE FINANCIAL STATEMENTS

## 12. STATEMENT OF FUNDS - continued

**Restricted Funds**

The Specialist Nursing Fund represents funding towards the provision of specialist nursing.

The Drop-in Centre Fund represents a grant towards the costs of setting up a drop-in centre. The drop-in centre was completed during the year.

The CEO Retirement Fund is an amount accruing to be paid to the CEO upon leaving the Charity.

The Web Redevelopment Grant was supplied by BMS for the redevelopment of our website.

The House of Lords Grant was given by Mr C Mullins to subsidise our annual dinner at the House of Lords.

The Private donations for Research were given by members of the public specifically requesting they be used for research.

## 13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

**Current year**

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £
Current assets	9,655	101,802	111,457
Creditors due within one year	-	(24,830)	(24,830)
<b>TOTAL</b>	<b>9,655</b>	<b>76,972</b>	<b>86,627</b>

## ANALYSIS OF NET ASSETS BETWEEN FUNDS

**Prior year**

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £
Tangible fixed assets	-	781	781
Current assets	35,887	144,332	180,219
Creditors due within one year	-	(25,254)	(25,254)
<b>TOTAL</b>	<b>35,887</b>	<b>119,859</b>	<b>155,746</b>

## 14. PENSION COMMITMENTS

The charity contributes to employees' personal pension schemes. The pension cost charge represents contributions payable by the charity to the schemes and amounted to £23,453 (2022: £11,269).

Contributions totalling £380 (2022: £977) were payable to the schemes at the balance sheet date and are included in creditors.

## 15. OPERATING LEASE COMMITMENTS

At 30th September 2023 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Within 1 year	12,000	12,000

## 16. RELATED PARTY TRANSACTIONS

Total amount received from Trustees in the year were £1,650 (2022: £1,200). This was in relation to donations received for an event ran by the charity.

**KIDNEY CANCER CARE LTD**

England & Wales - Charity number 1120146

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# Accounts

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**KIDNEY CANCER CARE LIMITED**

(A company limited by guarantee)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

KIDNEY CANCER CARE LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

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Notes to the Financial Statements	8 - 17

TRUSTEES:

B J Greenwood (Chairman)	Dr N Charnley
N I Cox	G Fox
Dr J N Perry	G Oades
Prof T B Powles	Dr E Boleti
Prof G D Stewart	Prof M Tran
C D Thomas	

COMPANY SECRETARY AND CHIEF OPERATING OFFICER: N E Turkintine

REGISTERED OFFICE: The Old Granary  
Abington Park Farm  
Great Abington  
Cambridge  
CB21 6AX

COMPANY NUMBER: 05937304

CHARITY INCORPORATION NUMBER: 1120146 and SC043642

INDEPENDENT EXAMINER: Ian Shipley FCCA  
For and on behalf of:  
Prentis & Co LLP  
Chartered Accountants  
& Independent Examiners  
115c Milton Road  
Cambridge  
CB4 1XE

PRESIDENT: J Whale

HONORARY VICE PRESIDENTS: Earl Freddie Howe  
T O'Brien

PATRON: Lord Addington

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

## TRUSTEES ANNUAL REPORT

The Trustees present their annual report together with the financial statements of the charity for the year ended 30th September 2022. The annual report serves the purposes of both a Trustees' Report and a directors report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

## OBJECTIVES AND ACTIVITIES AND PUBLIC BENEFIT

**Policies and objectives**

The policies and objectives of the charity are set and agreed at the charity's AGM which is held each year end. They focus on providing support for kidney cancer patients and their carers, raising awareness of the disease amongst the professional health community, the general public and government health planning audiences.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

## ACHIEVEMENTS AND PERFORMANCE

**Review of activities**

Once again, the achievements we have made this year are due in no small part to the commitment and hard work of the entire team at Kidney Cancer UK for which I am very grateful.

NHS services remain under extreme pressure as attempts are made to clear the backlog of procedures caused by the COVID pandemic. We have focussed on providing support for kidney cancer patients to help counter the impact of any delays on their wellbeing. The Careline has been renamed the Support Line to reflect the services it provides. Our free counselling service has a short waiting list reflecting demand for the service, but so far delays in accessing the service has been minimal.

Our digital platforms, particularly the closed Face Books groups are busy, and we are looking into ways in which we can enhance our on-line services. The website is under review and a new and improved version will be launched early in the next business year.

The Annual Patient Survey was published in February as part of Kidney Cancer Awareness Week and continues to show high levels of incidental diagnosis. There is also significant patient dissatisfaction with the information and support they receive from NHS services, hence our focus on these areas to help meet patients' needs.

We have been involved in the development by the British Association of Urological Surgeons of a set of infographics for use by clinicians when talking to patients and we have won a competitive grant of £25,000 to create a booklet for GPs to help them identify and refer kidney cancer patients at an earlier stage.

We have completed a two-year retrospective audit of NHS kidney cancer services in England, which is believed to be the largest of its kind ever carried out. The results show significant unwarranted variation in services from one part of the country to another. This is our evidence base with which we are seeking to persuade NHS England to commission a national clinical guideline from the National Institute for Health and Care Excellence. We are grateful for the support of nine royal colleges and national professional bodies who have backed our campaign.

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

TRUSTEES ANNUAL REPORT ...../CONTINUED

## ACHIEVEMENTS AND PERFORMANCE - continued

Fundraising is slow to recover following the COVID pandemic. Obtaining the necessary permissions for street collections is still a challenge and many other potential funding sources, such as charitable trusts have changed their rules to concentrate on hardship and deprivation.

In spite of this, we will continue our fundraising activities, looking for new opportunities as well as continuing to hold our annual events such as Kidney Cancer Awareness Week. On behalf of the Charity I would like to express our gratitude to the patients, carers and others who supported our work.

## FINANCIAL REVIEW

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The charity received total income of £396,175 (2021: £339,710), it expended £397,370 (2021: £280,551) and had a small overall deficit of £1,195 (2021: surplus £59,159).

Reserves stand at £155,746 (2021: £156,941), comprising unrestricted reserves of £119,859 and restricted reserves of £35,887. The charity had free reserves of £119,078 (2021: £113,244).

The Trustees have considered the level of free reserves that the charity holds, which currently stands at six months of our operating costs. It is their intention to build these further going forward.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

**a. Constitution**

Kidney Cancer Care Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 15th September 2006. It is registered with the Charity Commission for England and Wales number 1120146 and Office of the Scottish Regulator number SC043642.

**b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

The Trustees who served during the year were:

B J Greenwood (Chairman)

N I Cox

Dr J N Perry

Dr T B Powles

Dr G D Stewart

C D Thomas

Dr N Charnley

G Fox

G Oades

Dr E Boleti

Prof M Tran

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

TRUSTEES ANNUAL REPORT ...../CONTINUED

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

**c. Organisational structure and decision-making policies**

The day-to-day management lies with the office of the charity's Chief Operating Office (COO) acting in line with the objectives agreed by the Board of Trustees. The COO reports to the Chair of the Board of Trustees and, when required, briefs other members of the Board.

The Board of Trustees meets quarterly and is supported by the charity's senior management team. Our Trustees are drawn from a range of professional backgrounds and bring a wide range of relevant experience.

**d. Members' liability**

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

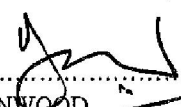
Company law requires the Trustees to prepare the financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principals of the Charities SORP (FRS102);
- (c) make judgements and accounting estimates that are reasonable and prudent;
- (d) state whether applicable UK Accounting Standards (FRS102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- (e) prepare the financial statements on a going concern basis unless it is inappropriate to presume the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees on

and signed on their behalf by:

  
 .....  
 B J GREENWOOD  
 CHAIRMAN

19th April 2023  
 .....  
 DATE

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIDNEY CANCER CARE LIMITED

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30th September 2022.

## RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity (and its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) ('the 2006 Accounts Regulations') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the 2006 Accounts Regulations and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

## INDEPENDENT EXAMINER'S STATEMENT

Since the charity is required by company law to prepare its accounts on an accrual basis and is registered as a charity in Scotland, your examiner must be a member of a body listed in Regulation 11(2) of the 2006 Accounts Regulations. I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 the charity as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records and with the accounting requirements of Regulation 8 of the 2006 Accounts Regulations; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)].

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.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIDNEY CANCER CARE LIMITED

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or this report.



IAN SHIPLEY FCCA  
FOR AND ON BEHALF:  
PRENTIS & CO LLP  
CHARTERED ACCOUNTANTS &  
INDEPENDENT EXAMINERS

27<sup>th</sup> April 2023.

115c Milton Road  
Cambridge  
CB4 1XE

KIDNEY CANCER CARE LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Restricted Funds	Unrestricted Funds	Total Funds	Restricted Funds	Unrestricted Funds	Total Funds
		2022	2022	2022	2021	2021	2021
		£	£	£	£	£	£
INCOME							
Donations and legacies	2	24,545	371,581	396,126	62,600	277,101	339,701
Investments	3	-	49	49	-	9	9
<b>TOTAL INCOME</b>		<b>24,545</b>	<b>371,630</b>	<b>396,175</b>	<b>62,600</b>	<b>277,110</b>	<b>339,710</b>
EXPENDITURE							
Charitable activities	4	32,155	365,215	397,370	19,103	261,448	280,551
<b>TOTAL EXPENDITURE</b>		<b>32,155</b>	<b>365,215</b>	<b>397,370</b>	<b>19,103</b>	<b>261,448</b>	<b>280,551</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(7,610)</b>	<b>6,415</b>	<b>(1,195)</b>	<b>43,497</b>	<b>15,662</b>	<b>59,159</b>
RECONCILIATION OF FUNDS							
Total funds brought forward		43,497	113,444	156,941	-	97,782	97,782
Total fund balance carried forward		<b>35,887</b>	<b>119,859</b>	<b>155,746</b>	<b>43,497</b>	<b>113,444</b>	<b>156,941</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 17 form part of these financial statements.


## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

## BALANCE SHEET

	Notes	2022		2021	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	8		781		200
<b>CURRENT ASSETS</b>					
Stocks	9	2,808		3,395	
Debtors	10	8,486		21,556	
Cash at bank and in hand		168,925		190,280	
<b>TOTAL CURRENT ASSETS</b>		<u>180,219</u>		<u>215,231</u>	
<b>CURRENT LIABILITIES</b>					
Creditors: Amounts falling due within one year	11		<u>25,254</u>		<u>58,490</u>
<b>NET CURRENT ASSETS</b>			<u>154,965</u>		<u>156,741</u>
<b>TOTAL NET ASSETS</b>			<u>155,746</u>		<u>156,941</u>
<b>THE FUNDS OF THE CHARITY</b>					
Restricted funds			35,887		43,497
Unrestricted funds			119,859		113,444
<b>TOTAL CHARITY FUNDS</b>			<u>155,746</u>		<u>156,941</u>

The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of Section 477(1) of the Companies Act 2006. Members have not required the company under Section 476 of the Companies Act 2006, to obtain an audit for the year ended 30th September 2022. The directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with Section 386 and 287 of the Companies Act 2006 and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at 30th September 2022 and of its deficit for the year then ended in accordance with the requirements of Section 396 and which otherwise comply with the requirements of the Act relating to the financial statements as far as applicable to the charitable company.

The financial statements, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved by the board on 19/4/23 and signed on its behalf.

  
 .....  
 B J GREENWOOD  
 CHAIRMAN

The notes on pages 8 to 17 form part of these financial statements.

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

## NOTES TO THE FINANCIAL STATEMENTS

## 1. ACCOUNTING POLICIES

## (a) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS102) - 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 (FRS102) (effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Companies Act 2006, The Charities Accounts (Scotland) Regulations 2006 and the Charities and Trustee Investment (Scotland) Act 2005.

Kidney Cancer Care Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling, which is the functional currency of the charity.

The Trustees have taken advantage of the amendment to the Charities SORP FRS 102, where only larger charities are required to prepare a Statement of Cash Flows.

## (b) CHARITY STATUS

The charity is a company limited by guarantee. The members of the charity are the Trustees. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

## (c) INCOME

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant fund on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

## NOTES TO THE FINANCIAL STATEMENTS

## 1. ACCOUNTING POLICIES - continued

## (d) EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer the economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities. Governance costs are those incurred in connection with administration of the Fund and compliance with constitutional and statutory requirements.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

## (e) TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery      50% straight line

## (f) OPERATING LEASES

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

## (g) PENSIONS

The charity contributes to personal pension plans of its employees and the pension charge represents the amounts payable by the charity to the plans in respect of the year.

## (h) FUND ACCOUNTING

General funds are unrestricted which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

## NOTES TO THE FINANCIAL STATEMENTS

## 2. INCOME FROM DONATIONS AND LEGACIES

	Restricted Funds		Unrestricted Funds		Total Funds	
	2022	2022	2021	2021	2022	2021
	£	£	£	£	£	£
<b>DONATIONS</b>						
Individual donations	3,545	22,256	-	24,374	25,801	24,374
Donations from corporations and trust	11,000	57,921	-	73,237	68,921	73,237
Events	-	91,080	-	79,935	91,080	79,935
Sponsorship	-	59,895	-	33,100	59,895	33,100
Cash collections	-	7,562	-	2,353	7,562	2,353
<b>LEGACIES</b>						
In memoriam and legacies	-	130,826	-	50,263	130,826	50,263
<b>SIMILAR INCOMING RESOURCES</b>						
Sale of merchandise and other income	-	2,041	-	13,839	2,041	13,839
Grants receivable	10,000	-	62,600	-	10,000	62,600
	<u>24,545</u>	<u>371,581</u>	<u>62,600</u>	<u>277,101</u>	<u>396,126</u>	<u>339,701</u>

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

## NOTES TO THE FINANCIAL STATEMENTS

3.	<b>INVESTMENT INCOME</b>	Restricted	Unrestricted	Total
	<b>Current year</b>	Funds	Funds	Funds
		2022	2022	2022
		£	£	£
	Bank interest receivable	-	49	49
		<u>          </u>	<u>          </u>	<u>          </u>
	<b>Prior year</b>	Restricted	Unrestricted	Total
		Funds	Funds	Funds
		2021	2021	2021
		£	£	£
	Bank interest receivable	-	9	9
		<u>          </u>	<u>          </u>	<u>          </u>
4.	<b>ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES</b>	Restricted	Unrestricted	Total
	<b>Summary by fund type</b>	Funds	Funds	Funds
	<b>Current year</b>	2022	2022	2022
		£	£	£
	Patient advice and information support services	32,155	324,794	356,949
	Fundraising	-	40,421	40,421
		<u>32,155</u>	<u>365,215</u>	<u>397,370</u>
	<b>Prior year</b>	Restricted	Unrestricted	Total
		Funds	Funds	Funds
		2021	2021	2021
		£	£	£
	Patient advice and information support services	19,103	226,857	245,960
	Fundraising	-	34,591	34,591
		<u>19,103</u>	<u>261,448</u>	<u>280,551</u>
5.	<b>ANALYSIS OF EXPENDITURE BY ACTIVITIES</b>	Activities	Grant	
	<b>Current year</b>	undertaken	funding of	Support
		directly	activities	Cost
		2022	2022	2022
		£	£	£
	Patient advice and information support services	342,185	681	14,083
	Fundraising	40,421	-	-
		<u>382,606</u>	<u>681</u>	<u>14,083</u>
				<u>397,370</u>

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

## NOTES TO THE FINANCIAL STATEMENTS

## 5. ANALYSIS OF EXPENDITURE BY ACTIVITIES - continued

Prior year	Activities	Grant	Support	Total
	undertaken	funding of		
	directly	activities	Cost	funds
	2021	2021	2021	2021
	£	£	£	£
Patient advice and information support services	227,075	815	18,070	245,960
Fundraising	34,591	-	-	34,591
	<u>261,666</u>	<u>815</u>	<u>18,070</u>	<u>280,551</u>
<b>Analysis of direct costs</b>				
<b>Current year</b>		Patient support	Fundraising	Total
		and information	2022	funds
			2022	2022
			£	£
Staff costs		173,978	-	173,978
Fundraising costs		-	40,421	40,421
Establishment costs		7,496	-	7,496
Bank charges		479	-	479
Patient support		106,458	-	106,458
Printing, postage and stationery		7,395	-	7,395
Subscriptions and donations		1,080	-	1,080
Repairs and maintenance		663	-	663
Travel and subsistence		1,592	-	1,592
Advertising and promotion		12,866	-	12,866
Training, conference and meeting costs		1,914	-	1,914
Insurance		1,646	-	1,646
Rent and rates		13,721	-	13,721
Website and internet expenses		12,761	-	12,761
Sundry expenses		136	-	136
		<u>342,185</u>	<u>40,421</u>	<u>382,606</u>

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

## NOTES TO THE FINANCIAL STATEMENTS

## 5. ANALYSIS OF EXPENDITURE BY ACTIVITIES - continued

<b>Analysis of direct costs</b>	Patient support		Total
<b>Prior year</b>	and information	Fundraising	funds
	2021	2021	2021
	£	£	£
Staff costs	142,218	-	142,218
Fundraising costs	-	34,591	34,591
Establishment costs	8,208	-	8,208
Bank charges	395	-	395
Patient support	36,369	-	36,369
Printing, postage and stationery	4,422	-	4,422
Subscriptions and donations	765	-	765
Repairs and maintenance	64	-	64
Travel and subsistence	408	-	408
Advertising and promotion	18,101	-	18,101
Training, conference and meeting costs	340	-	340
Insurance	1,619	-	1,619
Rent and rates	9,408	-	9,408
Website and internet expenses	4,611	-	4,611
Sundry expenses	147	-	147
	<u>227,075</u>	<u>34,591</u>	<u>261,666</u>
<b>Analysis of support costs</b>	Patient support		Total
<b>Current year</b>	and information	Fundraising	funds
	2022	2022	2022
	£	£	£
Depreciation	981	-	981
Professional fees	13,102	-	13,102
	<u>14,083</u>	<u>-</u>	<u>14,083</u>
<b>Analysis of support costs</b>	Patient support		Total
<b>Prior year</b>	and information	Fundraising	funds
	2021	2021	2021
	£	£	£
Depreciation	481	-	481
Professional fees	17,589	-	17,589
	<u>18,070</u>	<u>-</u>	<u>18,070</u>

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

## NOTES TO THE FINANCIAL STATEMENTS

6.	STAFF COSTS	2022 £	2021 £
	Wages and salaries	140,145	114,313
	Social security costs	5,854	3,697
	Pension costs	11,269	8,659
	Other staff costs	16,710	15,549
		173,978	142,218
The average number of personal employed by the charity during the year was as follows:			
		2022	2021
	Patient care and admin	8	6
No employee received remuneration amounting to more than £60,000 in either year.			
7.	TRUSTEES' REMUNERATION AND EXPENSES		
	During the year ended 30th September 2022 no Trustees received any remuneration or other benefits (2021: £Nil).		
	During the year ended 30th September 2022 no Trustee expenses have been incurred (2021: £Nil).		
8.	FIXED ASSETS	Plant and Machinery 2022 £	Plant and Machinery 2021 £
	COST OR VALUATION		
	At 1st October	4,300	3,901
	Additions	1,562	399
	Balance at 30th September	5,862	4,300
	DEPRECIATION		
	At 1st October	4,100	3,619
	Charge for the period	981	481
	Balance at 30th September	5,081	4,100
	NET BOOK VALUE AT 30th September	781	200
9.	STOCKS	2022 £	2021 £
	Goods for resale	2,808	3,395
10.	DEBTORS	2022 £	2021 £
	<b>Due within one year</b>		
	Prepayments and accrued income	8,486	21,556

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

## NOTES TO THE FINANCIAL STATEMENTS

11.	<b>CREDITORS</b>	2022	2021
	<b>Amounts falling due within one year</b>	£	£
	Trade creditors	2,205	4,550
	Other taxation and social security	1,735	1,962
	Other creditors	1,600	15,445
	Accruals and deferred income	19,714	36,533
		<u>25,254</u>	<u>58,490</u>

12.	<b>STATEMENT OF FUNDS</b>	<b>Current year</b>			
		Balance at 1st October 2021	Income	Expenditure	Balance at 30th September 2022
	<b>Unrestricted funds</b>	£	£	£	£
	General Funds	113,444	371,630	(365,215)	119,859
	<b>Restricted funds</b>				
	Specialist Nursing Fund	7,245	-	(1,603)	5,642
	Drop-in Centre Fund	3,000	-	-	3,000
	Accord Fund	20,652	-	(20,652)	-
	CEO Retirement Fund	12,600	2,400	-	15,000
	Web Redevelopment Grant	-	11,000	(9,900)	1,100
	House of Lords Grant	-	10,000	-	10,000
	Private donations for Research	-	1,145	-	1,145
		<u>43,497</u>	<u>24,545</u>	<u>(32,155)</u>	<u>35,887</u>
	<b>TOTAL OF FUNDS</b>	<u>156,941</u>	<u>396,175</u>	<u>(397,370)</u>	<u>155,746</u>

	<b>STATEMENT OF FUNDS</b>	<b>Prior year</b>			
		Balance at 1st October 2020	Income	Expenditure	Balance at 30th September 2021
	<b>Unrestricted funds</b>	£	£	£	£
	General Funds	97,782	277,110	(261,448)	113,444
	<b>Restricted funds</b>				
	Specialist Nursing Fund	-	17,000	(9,755)	7,245
	Drop-in Centre Fund	-	3,000	-	3,000
	Accord Fund	-	30,000	(9,348)	20,652
	CEO Retirement Fund	-	12,600	-	12,600
		<u>-</u>	<u>62,600</u>	<u>(19,103)</u>	<u>43,497</u>
	<b>TOTAL OF FUNDS</b>	<u>97,782</u>	<u>339,710</u>	<u>(280,551)</u>	<u>156,941</u>

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

## NOTES TO THE FINANCIAL STATEMENTS

## 12. STATEMENT OF FUNDS - continued

**Restricted Funds**

The Specialist Nursing Fund represents funding towards the provision of specialist nursing.

The Drop-in Centre Fund represents a grant towards the costs of setting up a drop-in centre. The drop-in centre was completed during the year.

The Accord Fund is a campaign for the improvement of service quality in NHS Kidney Cancer Services in England and Wales. Advised by a multidisciplinary steering committee, and based on an audit of current services, the campaign's aim is to secure guidance from the National Institute for Health and Care Excellence that will improve the quality and outcomes of NHS Kidney Cancer Services.

The CEO Retirement Fund is an amount accruing to be paid to the CEO upon leaving the Charity.

The Web Redevelopment Grant was supplied by BMS for the redevelopment of our website.

The House of Lords Grant was given by Mr C Mullins to subsidise our annual dinner at the House of Lords.

The Private donations for Research were given by members of the public specifically requesting they be used for research.

## 13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

**Current year**

	Restricted Funds	Unrestricted Funds	Total Funds
	2022	2022	2022
	£	£	£
Tangible fixed assets	-	781	781
Current assets	35,887	144,332	180,219
Creditors due within one year	-	(25,254)	(25,254)
<b>TOTAL</b>	<b>35,887</b>	<b>119,859</b>	<b>155,746</b>

## ANALYSIS OF NET ASSETS BETWEEN FUNDS

**Prior year**

	Restricted Funds	Unrestricted Funds	Total Funds
	2021	2021	2021
	£	£	£
Tangible fixed assets	-	200	200
Current assets	48,775	166,456	215,231
Creditors due within one year	(5,278)	(53,212)	(58,490)
<b>TOTAL</b>	<b>43,497</b>	<b>113,444</b>	<b>156,941</b>

## 14. PENSION COMMITMENTS

The charity contributes to employees' personal pension schemes. The pension cost charge represents contributions payable by the charity to the schemes and amounted to £11,269 (2021: £8,659).

Contributions totalling £977 (2021: £830) were payable to the schemes at the balance sheet date and are included in creditors.

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

## NOTES TO THE FINANCIAL STATEMENTS

## 15. OPERATING LEASE COMMITMENTS

At 30th September 2022 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Within 1 year	<u>12,000</u>	<u>12,000</u>

## 16. RELATED PARTY TRANSACTIONS

Total amount received from Trustees in the year were £1,200 (2021: £Nil). This was in relation to donations received for an event ran by the charity.

**KIDNEY CANCER CARE LTD**

England & Wales - Charity number 1120146

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# Accounts

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**KIDNEY CANCER CARE LIMITED**

(A company limited by guarantee)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

KIDNEY CANCER CARE LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

CONTENTS AND ADMINISTRATIVE INFORMATION

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Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 16

TRUSTEES:

B J Greenwood (Chairman)	Dr N Chamley (appointed 14th April 2021)
N I Cox	G Fox (appointed 6th July 2021)
Dr J N Perry	G Oades (appointed 6th July 2021)
Prof T B Powles	Dr E Boleti
Prof G D Stewart	Dr P Nathan (resigned 30th April 2021)
C D Thomas	Prof M Tran

COMPANY SECRETARY AND CHIEF OPERATING OFFICER: N E Turkintine

REGISTERED OFFICE:

The Old Granary  
Abington Park Farm  
Great Abington  
Cambridge  
CB21 6AX

COMPANY NUMBER: 05937304

CHARITY INCORPORATION NUMBER: 1120146 and SC043642

INDEPENDENT EXAMINER:

Ian Shipley FCCA  
For and on behalf of:  
Prentis & Co LLP  
Chartered Accountants  
& Independent Examiners  
115c Milton Road  
Cambridge  
CB4 1XE

PRESIDENT: J Whale

HONORARY VICE PRESIDENTS:

Baroness Gale  
Earl Freddie Howe  
T O'Brien

PATRON: Lord Addington

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

## TRUSTEES ANNUAL REPORT

The Trustees present their annual report together with the financial statements of the charity for the year ended 30th September 2021. The annual report serves the purposes of both a Trustees' Report and a directors report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

## OBJECTIVES AND ACTIVITIES AND PUBLIC BENEFIT

**Policies and objectives**

The policies and objectives of the charity are set and agreed at the charity's AGM which is held each year end. They focus on providing support for kidney cancer patients and their carers, raising awareness of the disease amongst the professional health community, the general public and government health planning audiences.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

## ACHIEVEMENTS AND PERFORMANCE

**Review of activities**

As usual, I shall open by offering my thanks to the KCC team for their hard work and dedication over the past year.

The team has continued to contend with challenges relating to Covid, with various lockdowns and other restrictions severely hampering the charity's ability to raise funds via its normal routes. In-person collections, and even small-scale events have been virtually impossible, and KCC has therefore looked to other ways of shoring up its income, in order to be able to continue to provide the range of different services that it offers to patients.

Meanwhile patients have faced restrictions on their ability to access the same level of NHS services as previously, due to the challenges faced by the service, again caused by Covid. KCC has sought to enhance the advice and support it gives to patients to help them through this period and to make up that gap where possible.

Notwithstanding the continuing squeeze on our income we continue to maintain our free-to-call National Telephone Careline, offering advice and information to those affected by kidney cancer, via our health professional team. Demand for the Careline and related counselling has risen considerably and we have increased the resource devoted to it, to meet this demand. We are looking at ways of further enhancing the Careline and our counselling services in the coming year.

We continue to use and develop various remote ways of engaging with, and connecting, patients, carers and their local support groups, including through the use of social media. In the same way as with the Careline, we plan to invest much more time and resource into this area in the months ahead.

Research continues to be at the heart of what we do and we intend, in the next few months, to set out new research projects. These are likely to focus on enhancing the patient experience post diagnosis, understanding better how to help patients to continue to lead a full life at that point in their journey.

We shall look to raise funds hypothecated to these projects.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

TRUSTEES ANNUAL REPORT ...../CONTINUED

ACHIEVEMENTS AND PERFORMANCE - continued

We shall continue to undertake our annual survey of patients views and experiences.

Meanwhile, as we emerge from Covid, we shall reinstitute our full programme of general fund-raising activities.

Thank you for the continuing support we receive from patients, carers and others who have supported our work.

Berkeley Greenwood  
CHAIR OF BOARD OF TRUSTEES

#### FINANCIAL REVIEW

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### **b. Reserves policy**

The Trustees have considered the level of unrestricted reserves that the charity holds, which currently stands at six months of our operating costs. It is their intention to build these further going forward.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### **a. Constitution**

Kidney Cancer Care Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 15th September 2006. It is registered with the Charity Commission for England and Wales number 1120146 and Office of the Scottish Regulator number SC043642.

##### **b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

The Trustees who served during the year were:

B J Greenwood (Chairman)  
N I Cox  
Dr P Nathan (resigned 30th April 2021)  
Dr J N Perry  
Dr T B Powles  
Dr G D Stewart  
C D Thomas  
Dr N Chamley (appointed 14th April 2021)  
G Fox and G Oades were appointed as Trustees on 6th July 2021  
Dr E Boleti  
Prof M Tran

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

TRUSTEES ANNUAL REPORT ...../CONTINUED

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

**c. Organisational structure and decision-making policies**

The day-to-day management lies with the office of the charity's Chief Operating Office (COO) acting in line with the objectives agreed by the Board of Trustees. The COO reports to the Chair of the Board of Trustees and, when required, briefs other members of the Board.

The Board of Trustees meets quarterly and is supported by the charity's senior management team. Our Trustees are drawn from a range of professional backgrounds and bring a wide range of relevant experience.

**d. Members' liability**

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

STATEMENT OF TRUSTEES' RESPONSIBILITIES


The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare the financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principals of the Charities SORP (FRS102);
- (c) make judgements and accounting estimates that are reasonable and prudent;
- (d) state whether applicable UK Accounting Standards (FRS102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- (e) prepare the financial statements on a going concern basis unless it is inappropriate to presume the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees on \_\_\_\_\_ and signed on their behalf by:

  
 .....  
 B J GREENWOOD  
 CHAIRMAN

11.4.22  
 .....  
 DATE

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIDNEY CANCER CARE LIMITED

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30th September 2021.

## RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity (and its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) ('the 2006 Accounts Regulations') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the 2006 Accounts Regulations and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

## INDEPENDENT EXAMINER'S STATEMENT

Since the charity is required by company law to prepare its accounts on an accrual basis and is registered as a charity in Scotland, your examiner must be a member of a body listed in Regulation 11(2) of the 2006 Accounts Regulations. I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 the charity as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records and with the accounting requirements of Regulation 8 of the 2006 Accounts Regulations; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)].

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.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIDNEY CANCER CARE LIMITED

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or this report.



IAN SHIPLEY FCCA  
FOR AND ON BEHALF:  
PRENTIS & CO LLP  
CHARTERED ACCOUNTANTS &  
INDEPENDENT EXAMINERS

115c Milton Road  
Cambridge  
CB4 1XE

27<sup>th</sup> April 2022

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

## STATEMENT OF FINANCIAL ACTIVITIES

	Restricted Funds		Unrestricted Funds		Total Restricted Funds		Unrestricted Funds		Total Funds	
	2021	2021	2021	2020	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£	£	£	£	£
<b>INCOME</b>										
Donations and legacies	62600	277101	339701	20000	339701	20000	277577	297577		
Investments	-	9	9	-	9	-	125	125		
<b>TOTAL INCOME</b>	<b>62600</b>	<b>277110</b>	<b>339710</b>	<b>20000</b>	<b>339710</b>	<b>20000</b>	<b>277702</b>	<b>297702</b>		
<b>EXPENDITURE</b>										
Charitable activities	19103	261448	280551	20000	280551	20000	317918	337918		
<b>TOTAL EXPENDITURE</b>	<b>19103</b>	<b>261448</b>	<b>280551</b>	<b>20000</b>	<b>280551</b>	<b>20000</b>	<b>317918</b>	<b>337918</b>		
<b>NET MOVEMENT IN FUNDS</b>	<b>43497</b>	<b>15662</b>	<b>59159</b>	<b>-</b>	<b>59159</b>	<b>-</b>	<b>(40216)</b>	<b>(40216)</b>		
<b>RECONCILIATION OF FUNDS</b>										
Total funds brought forward	-	97782	97782	-	97782	-	137998	137998		
Total fund balance carried forward	43497	113444	156941	-	156941	-	97782	97782		

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 16 form part of these financial statements.

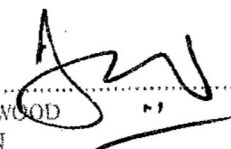
## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

## BALANCE SHEET

	Notes	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>			200		282
Tangible assets	8				
<b>CURRENT ASSETS</b>					
Stocks	9	3395		3529	
Debtors	10	21556		22390	
Cash at bank and in hand		190280		138503	
<b>TOTAL CURRENT ASSETS</b>		<u>215231</u>		<u>164422</u>	
<b>CURRENT LIABILITIES</b>					
Creditors: Amounts falling due within one year	11	58490		66922	
<b>NET CURRENT ASSETS</b>			156741		97500
<b>TOTAL NET ASSETS</b>			<u>156941</u>		<u>97782</u>
<b>THE FUNDS OF THE CHARITY</b>					
Restricted funds			43497		-
Unrestricted funds			113444		97782
<b>TOTAL CHARITY FUNDS</b>			<u>156941</u>		<u>97782</u>

The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of Section 477(1) of the Companies Act 2006. Members have not required the company under Section 476 of the Companies Act 2006, to obtain an audit for the year ended 30th September 2021. The directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with Section 386 and 287 of the Companies Act 2006 and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at 30th September 2021 and of its surplus for the year then ended in accordance with the requirements of Section 396 and which otherwise comply with the requirements of the Act relating to the financial statements as far as applicable to the charitable company.

The financial statements, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved by the board on **11. 9. 22** and signed on its behalf.

  
 B J GREENWOOD  
 CHAIRMAN

The notes on pages 8 to 16 form part of these financial statements.

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

## NOTES TO THE FINANCIAL STATEMENTS

## 1. ACCOUNTING POLICIES

## (a) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS102) - 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 (FRS102) (effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Companies Act 2006, The Charities Accounts (Scotland) Regulations 2006 and the Charities and Trustee Investment (Scotland) Act 2005.

Kidney Cancer Care Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling, which is the functional currency of the charity.

The Trustees have taken advantage of the amendment to the Charities SORP FRS 102, where only larger charities are required to prepare a Statement of Cash Flows.

## (b) CHARITY STATUS

The charity is a company limited by guarantee. The members of the charity are the Trustees. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

## (c) INCOME

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant fund on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

## NOTES TO THE FINANCIAL STATEMENTS

## 1. ACCOUNTING POLICIES - continued

## (d) EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer the economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities. Governance costs are those incurred in connection with administration of the Fund and compliance with constitutional and statutory requirements.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

## (e) TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery      50% straight line

## (f) OPERATING LEASES

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

## (g) PENSIONS

The charity contributes to personal pension plans of its employees and the pension charge represents the amounts payable by the charity to the plans in respect of the year.

## (h) FUND ACCOUNTING

General funds are unrestricted which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

KIDNEY CANCER CARE LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS

2. INCOME FROM DONATIONS AND LEGACIES

	Restricted Unrestricted Funds		Total Restricted Unrestricted Funds		Total Funds	
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
<b>DONATIONS</b>						
Individual donations	-	24374	24374	-	2276	2276
Donations from corporations and trust	-	73237	73237	-	80518	80518
Events	-	79935	79935	-	84840	84840
Sponsorship	-	33100	33100	-	41085	41085
Cash collections	-	2353	2353	-	30487	30487
<b>LEGACIES</b>						
In memoriam and legacies	-	50263	50263	-	35262	35262
<b>SIMILAR INCOMING RESOURCES</b>						
Sale of merchandise and other income	-	13839	13839	-	3109	3109
Grants receivable	62600	-	62600	20000	-	20000
	<u>62600</u>	<u>277101</u>	<u>339701</u>	<u>20000</u>	<u>277577</u>	<u>297577</u>

Other income includes Government grants received of £10879 to assist the charity in covering its wages and salaries cost for the year.

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

## NOTES TO THE FINANCIAL STATEMENTS

3.	INVESTMENT INCOME	Restricted	Unrestricted	Total
	<b>Current year</b>	Funds	Funds	Funds
		2021	2021	2021
		£	£	£
	Bank interest receivable	-	9	9
		<hr/>	<hr/>	<hr/>
	<b>Prior year</b>	Restricted	Unrestricted	Total
		Funds	Funds	Funds
		2020	2020	2020
		£	£	£
	Bank interest receivable	-	125	125
		<hr/>	<hr/>	<hr/>
4.	ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES	Restricted	Unrestricted	Total
	<b>Summary by fund type</b>	Funds	Funds	Funds
	<b>Current year</b>	2021	2021	2021
		£	£	£
	Patient advice and information support services	19103	226857	245960
	Fundraising	-	34591	34591
		<hr/>	<hr/>	<hr/>
		19103	261448	280551
		<hr/>	<hr/>	<hr/>
	<b>Prior year</b>	Restricted	Unrestricted	Total
		Funds	Funds	Funds
		2020	2020	2020
		£	£	£
	Patient advice and information support services	20000	292438	312438
	Fundraising	-	25480	25480
		<hr/>	<hr/>	<hr/>
		20000	317918	337918
		<hr/>	<hr/>	<hr/>
5.	ANALYSIS OF EXPENDITURE BY ACTIVITIES	Activities	Grant	Support
	<b>Current year</b>	undertaken	funding of	Cost
		directly	activities	Cost
		2021	2021	2021
		£	£	£
	Patient advice and information support services	227075	815	18070
	Fundraising	34591	-	-
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		261666	815	18070
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## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

## NOTES TO THE FINANCIAL STATEMENTS

## 5. ANALYSIS OF EXPENDITURE BY ACTIVITIES - continued

<b>Prior year</b>	Activities	Grant	Support Cost	Total funds
	undertaken directly	funding of activities		
	2020	2020	2020	2020
	£	£	£	£
Patient advice and information support services	291059	6324	15055	312438
Fundraising	25480	-	-	25480
	<u>316539</u>	<u>6324</u>	<u>15055</u>	<u>337918</u>
<b>Analysis of direct costs</b>				
<b>Current year</b>		Patient support and information	Fundraising	Total funds
		2021	2021	2021
		£	£	£
Staff costs		142218	-	142218
Fundraising costs		-	34591	34591
Establishment costs		8208	-	8208
Bank charges		395	-	395
Patient support		36369	-	36369
Printing, postage and stationery		4422	-	4422
Subscriptions and donations		765	-	765
Repairs and maintenance		64	-	64
Travel and subsistence		408	-	408
Advertising and promotion		18101	-	18101
Training, conference and meeting costs		340	-	340
Insurance		1619	-	1619
Rent and rates		9408	-	9408
Website and internet expenses		4611	-	4611
Sundry expenses		147	-	147
		<u>227075</u>	<u>34591</u>	<u>261666</u>

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

## NOTES TO THE FINANCIAL STATEMENTS

## 5. ANALYSIS OF EXPENDITURE BY ACTIVITIES - continued

<b>Analysis of direct costs</b>	Patient support and information		Total funds
<b>Prior year</b>	2020	Fundraising 2020	2020
	£	£	£
Staff costs	108750	-	108750
Fundraising costs	-	25480	25480
Establishment costs	10478	-	10478
Bank charges	560	-	560
Patient support	68991	-	68991
Printing, postage and stationery	4933	-	4933
Subscriptions and donations	131	-	131
Repairs and maintenance	9	-	9
Travel and subsistence	1310	-	1310
Advertising and promotion	35442	-	35442
Training, conference and meeting costs	651	-	651
Insurance	1229	-	1229
Rent and rates	8145	-	8145
Website and internet expenses	5922	-	5922
Research costs	44456	-	44456
Sundry expenses	52	-	52
	<u>291059</u>	<u>25480</u>	<u>316539</u>
<b>Analysis of support costs</b>		Patient support and information	Total funds
<b>Current year</b>		2021	2021
		£	£
Depreciation		481	481
Professional fees		17589	17589
		<u>18070</u>	<u>18070</u>
<b>Analysis of support costs</b>		Patient support and information	Total funds
<b>Prior year</b>		2020	2020
		£	£
Depreciation		798	798
Professional fees		14257	14257
		<u>15055</u>	<u>15055</u>

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

## NOTES TO THE FINANCIAL STATEMENTS

6.	STAFF COSTS	2021	2020
		£	£
	Wages and salaries	114313	95416
	Social security costs	3697	4439
	Pension costs	8659	8895
	Other staff costs	15549	-
		<u>142218</u>	<u>108750</u>

The average number of personal employed by the charity during the year was as follows:

	2021	2020
Patient care and admin	<u>6</u>	<u>5</u>

No employee received remuneration amounting to more than £60000 in either year.

## 7. TRUSTEES' REMUNERATION AND EXPENSES

During the year ended 30th September 2021 no Trustees received any remuneration or other benefits (2020: £Nil).

During the year ended 30th September 2021 no Trustee expenses have been incurred (2020: £Nil).

8.	FIXED ASSETS	Plant and Machinery	Plant and Machinery
		2021	2020
		£	£
	COST OR VALUATION		
	At 1st October	3901	3782
	Additions	399	119
	Balance at 30th September	<u>4300</u>	<u>3901</u>
	DEPRECIATION		
	At 1st October	3619	2821
	Charge for the period	481	798
	Balance at 30th September	<u>4100</u>	<u>3619</u>
	NET BOOK VALUE AT 30th September	<u>200</u>	<u>282</u>

9.	STOCKS	2021	2020
		£	£
	Goods for resale	<u>3395</u>	<u>3529</u>
10.	DEBTORS	2021	2020
	<b>Due within one year</b>	£	£
	Prepayments and accrued income	<u>21556</u>	<u>22390</u>

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

## NOTES TO THE FINANCIAL STATEMENTS

11.	CREDITORS	2021	2020
	<b>Amounts falling due within one year</b>	£	£
	Trade creditors	4550	8636
	Other taxation and social security	1962	744
	Other creditors	15445	12406
	Accruals and deferred income	36533	45136
		<u>58490</u>	<u>66922</u>

12.	STATEMENT OF FUNDS	Balance at		Balance at
	<b>Current year</b>	1st		30th
		October		September
		2020	Income	Expenditure
		£	£	£
	<b>Unrestricted funds</b>			2021
	General Funds	<u>97782</u>	<u>277110</u>	<u>(261448)</u>
	<b>Restricted funds</b>			£
	Specialist Nursing Fund	-	17000	(9755)
	Drop-in Centre Fund	-	3000	-
	Accord Fund	-	30000	(9348)
	CEO Retirement Fund	-	12600	-
		<u>-</u>	<u>62600</u>	<u>(19103)</u>
	<b>TOTAL OF FUNDS</b>	<u>97782</u>	<u>339710</u>	<u>(280551)</u>

	STATEMENT OF FUNDS	Balance at		Balance at
	<b>Prior year</b>	1st		30th
		October		September
		2019	Income	Expenditure
		£	£	£
	<b>Unrestricted funds</b>			2020
	General Funds	<u>137998</u>	<u>277702</u>	<u>(317918)</u>
	<b>Restricted funds</b>			
	Specialist Nursing Fund	-	17000	(17000)
	Drop-in Centre Fund	-	3000	(3000)
		<u>-</u>	<u>20000</u>	<u>(20000)</u>
	<b>TOTAL OF FUNDS</b>	<u>137998</u>	<u>297702</u>	<u>(337918)</u>

**Restricted Funds**

The Specialist Nursing Fund represents funding towards the provision of specialist nursing.

The Drop-in Centre Fund represents a grant towards the costs of setting up a drop-in centre. The drop-in centre was completed during the year.

The Accord Fund is a campaign for the improvement of service quality in NHS Kidney Cancer Services in England and Wales. Advised by a multidisciplinary steering committee, and based on an audit of current services, the campaign's aim is to secure guidance from the National Institute for Health and Care Excellence that will improve the quality and outcomes of NHS Kidney Cancer Services.

The CEO Retirement Fund is an amount accruing to be paid to the CEO upon leaving the Charity.

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

## NOTES TO THE FINANCIAL STATEMENTS

13.	ANALYSIS OF NET ASSETS BETWEEN FUNDS	Restricted	Unrestricted	Total
	<b>Current year</b>	Funds	Funds	Funds
		2021	2021	2021
		£	£	£
	Tangible fixed assets	-	200	200
	Current assets	62600	152631	215231
	Creditors due within one year	(19103)	(39387)	(58490)
	<b>TOTAL</b>	<b>43497</b>	<b>113444</b>	<b>156941</b>

	ANALYSIS OF NET ASSETS BETWEEN FUNDS	Restricted	Unrestricted	Total
	<b>Prior year</b>	Funds	Funds	Funds
		2020	2020	2020
		£	£	£
	Tangible fixed assets	-	282	282
	Current assets	17000	147422	164422
	Creditors due within one year	(17000)	(49922)	(66922)
	<b>TOTAL</b>	<b>-</b>	<b>97782</b>	<b>97782</b>

14. **PENSION COMMITMENTS**  
The charity contributes to employees' personal pension schemes. The pension cost charge represents contributions payable by the charity to the schemes and amounted to £8659 (2020: £8895). Contributions totalling £830 (2020:£907) were payable to the schemes at the balance sheet date and are included in creditors.

15. **OPERATING LEASE COMMITMENTS**  
At 30th September 2021 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:
- |               |       |      |
|---------------|-------|------|
|               | 2021  | 2020 |
|               | £     | £    |
| Within 1 year | 12000 | 2500 |

16. **RELATED PARTY TRANSACTIONS**  
In previous years, Trafod Limited, a company controlled by B Greenwood, a Trustee, supplied services to the charity's two independent patient groups, both of which are chaired independently of the charity by way of political intelligence research and other activity surrounding Quality Performance Indicators (QPIs) for the treatment of kidney cancer. Mr Greenwood himself had no direct involvement with either of the groups and discussion around the activity of the groups were discussed by the charity's COO and with Miss Maxine Tran, Associate Professor in Renal Cancer & Honorary Consultant Urological Surgeon. The services to the charity during the year totalled £Nil (2020: £9691). The amount outstanding at the year end was £Nil (2020: £Nil). Trafod Limited has since been dissolved, therefore its services are not expected to be used in the future.