

**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

CONTENTS	PAGE:
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

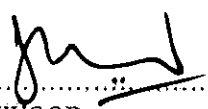
The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

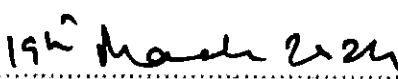
Company law requires the Trustees to prepare the financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and 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
TOTAL INCOME			<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
TOTAL EXPENDITURE			<u>32,280</u>	<u>290,941</u>	<u>323,221</u>	<u>32,155</u>	<u>365,215</u>	<u>397,370</u>
NET MOVEMENT IN FUNDS			<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.



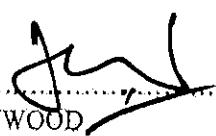
## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

## BALANCE SHEET

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

## 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 undertaken directly 2022 £	Grant funding of activities 2022 £	Support Cost 2022 £	Total funds 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>
Analysis of direct costs				
Current year	Patient support and information 2023 £	Fundraising 2023 £	Total funds 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 and information		Total funds
	2022	Fundraising 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 and information		Total 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 and information		Total 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			Balance at
		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 Week	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>
	STATEMENT OF FUNDS				
	<b>Prior year</b>	Balance at			Balance at
		1st			30th
		October			September
		2021	Income	Expenditure	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>

## 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.