Charity registration number: 1164238

Action Kidney Cancer

Annual Report and Financial Statements

for the Year Ended 31 October 2025

Action Kidney Cancer

Contents (continued)

Action Kidney Cancer

Reference and Administrative Details

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

Action Kidney Cancer

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 October 2025.

ACTION KIDNEY CANCER (Action Kidney Cancer is the working name of 'Kidney Cancer Support Network')

The Trustees present their report together with the financial statement for the year ended 31st October 2025.

These financial statements comply with current statutory requirements and the Charity's governing document. They also comply with the current Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102) (edition October 2019, effective January 2019), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Registered charity number: 1164238 in England Wales, SC051330 in Scotland

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

Status: Charitable Incorporated organisation (CIO) incorporated 7 October 2021 Scotland

Principal and registered address:

ACTION KIDNEY CANCER

Kidney Cancer Support Network,

11th Floor, 3 Piccadilly Place

Manchester M1 3BN

Trustees

Structure, governance, and management.

ACTION KIDNEY CANCER began its work as a voluntary support organisation in 2006. It was registered with the Charity Commission as a formal charitable incorporated organisation (CIO) on the 3rd of November 2015. The charity is managed according to its governing documents dated 3rd November 2015. The charity changed its name in 2021 and is now known by its working name ACTION KIDNEY CANCER.

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

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

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

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

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

Charity objectives and activities

To promote and protect the physical and mental health of patients with kidney cancer in the United Kingdom by:

1. The provision of information, support, education and practical advice to kidney cancer patients, their families, and their carers

2. To advance the education and awareness of all matters relating to kidney cancer with the public

3. Promoting and supporting research projects into the causes, diagnosis, prevention, treatment, and cure of kidney cancer and disseminating the results of such research.

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

Public benefit

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

Chair's Statement

Action Kidney Cancer is a national organisation, created in 2006 by volunteer cancer patients and registered as an incorporated charity in 2015 across England, Wales, Northern Ireland and Scotland. As a kidney cancer survivor myself, I am proud that Action Kidney Cancer remains led and managed by cancer patients who instinctively understand what it means to receive a kidney cancer diagnosis and who respond with honesty and empathy to the many patients who turn to us for support. This lived experience shapes not only the support we provide, but the way we engage in research, policy and clinical dialogue across the UK.

Our mission has always been to seek a better future for kidney cancer patients, carers and families. We provide a strong and credible patient voice to champion the need for better treatment options, greater patient involvement in research, earlier diagnosis, evidence-based information, personalised support and, ultimately, better outcomes that we hope will one day lead to a cure for kidney cancer.

During the year ending 31 October 2025, our management team and volunteers maintained a clear focus on supporting patients while also contributing to clinical trials, kidney cancer research, policy development and service delivery improvements at local and national levels. Demand for our support services has continued to rise as our expertise in this field is increasingly recognised by both patient and clinical communities. Action Kidney Cancer's reputation as a trusted, patient-led voice within the kidney cancer community continues to strengthen.

Despite ongoing challenges facing the charity sector and the wider healthcare system, Action Kidney Cancer has delivered an extensive programme of patient support activities. This has been made possible through the dedication and commitment of our management team and volunteers, the engagement of clinicians and partners, and the generosity of our supporters and fundraisers.

On behalf of the Trustees, I extend sincere thanks to all who have contributed to the charity's work during the year.

About Action Kidney Cancer

Action Kidney Cancer is the only national patient-led kidney cancer charity. The organisation exists to raise awareness and understanding of kidney cancer and to improve the patient experience, outcomes and quality of life for those affected, including patients, carers and families.

Our work is guided by a Board of Trustees comprising kidney cancer patients, carers and experienced clinicians. This enables us to combine lived patient experience with clinical expertise, ensuring that the charity remains patient-centred, credible and responsive. This structure ensures that patient experience is not consulted occasionally, but embedded at the heart of our strategy, priorities and decision-making.

We provide:

- Personalised, practical information and support for patients and carers navigating the complexities of the NHS system.
- High-quality, evidence-based patient resources in a variety of formats so that nobody is left to manage their care alone.
- “One-to-one” personalised advocacy to support patients and families in securing the best possible care and treatment at all stages of their journey.
- Regular updates on the latest research news and advances in kidney cancer via our website and social media.
- Tailored support and resources that reflect the diverse cultural, ethnic and socioeconomic backgrounds of people affected by kidney cancer.

Main Achievements This Year

During the past year, Action Kidney Cancer delivered a broad programme of activities across patient support, research involvement, policy and advocacy, raising awareness, and patient and public education. The charity continued to work collaboratively with patients, clinicians, researchers, professional networks and industry partners to address unmet needs and improve kidney cancer care and support across the country.

- ***Patient Support & Education***
- ***Research Support & Involvement***
- ***Policy and Advocacy***
- ***Raising Awareness & Education***

Providing practical help and supporting patients and carers remained the charity’s core priority throughout the year. Action Kidney Cancer delivered and funded a series of face-to-face patient information days in Swansea, Sheffield, Truro and Guildford, providing opportunities for patients and carers to access reliable information, hear directly from healthcare professionals, and connect with others living with kidney cancer.

Over the course of the year, the charity responded to a growing number of individual enquiries through our helpline, email and online forums, reflecting both increasing awareness of our services and the trust placed in us by patients and families. Many of those contacting the charity were newly diagnosed or navigating complex treatment decisions, underlining the continuing need for accessible, personalised support.

Our helpline and email support service are delivered by individuals who understand the realities of a kidney cancer diagnosis first-hand. This peer-informed approach enables us to offer accurate information, reassurance and understanding grounded in lived experience.

We know from the IKCC Global Patient Survey that kidney cancer patients value opportunities to meet others, share experiences and learn from those who truly understand what they are going through. Recognising this, we continue to organise and fund local and regional patient groups. Our Patient Information Days and Social Groups enable patients and families to meet, form friendships and support one another, helping to reduce isolation and loneliness.

Throughout the year, Action Kidney Cancer has continued to develop and support the Renal Oncology Nurse Network (RONN), strengthening engagement with Clinical Nurse Specialists across the country. This has included the provision of patient information resources, research updates and news, support for education events, and ongoing collaboration to improve communication and relationships between patients, charities and clinical teams.

The charity also continued to fund, maintain and promote our bespoke, patient-friendly clinical trials database, supporting patients to identify relevant clinical trial opportunities to discuss with their hospital team.

Action Kidney Cancer maintained a strong and active role in promoting patient and public involvement in kidney cancer research and clinical trials.

We continue to provide the Patient & Public Involvement element in a wide range of research initiatives and clinical trials, including, among others, the international CARE-1 pragmatic clinical trial, MANIFEST, REFINE, and RAMPART. We bring together online patient focus groups to support trial design and address key research questions. This year, the charity co-authored a systematic review on circulating protein biomarkers for renal cancer prognosis and a paper on optimising immune checkpoint inhibition, demonstrating significant patient involvement in academic research.

The charity has worked in collaboration with industry to develop a Patient Experience Map, which has been presented at a European conference and submitted for publication.

The charity continued to provide funding and full administrative support to the UK Renal Oncology Group (UK ROG), a collaborative research group formed in 2024 to unite principal and chief investigators and patient representatives engaged in renal oncology research. UK ROG serves as a platform for advancing renal cancer studies, encompassing industry-sponsored and investigator-initiated trials, translational research, and the collection of real-world data. Through this work, the charity helps ensure that patient priorities are reflected not only in research design but also in how emerging evidence is translated into clinical practice.

The charity also participated in national audit and quality improvement activity, including contributing to the National Kidney Cancer Audit (NKCA)Kidney Cancer Quality Standards and State of the Nation report.

Action Kidney Cancer maintained its leadership role within the Coalition for Reducing Bureaucracy in Clinical Trials, contributing to working groups focused on improving informed consent processes and reducing unnecessary barriers to participation. Recommendations developed through this work progressed to publication, including acceptance in*Nature Medicine*.

Action Kidney Cancer's Executive Officer was appointed as a full Member of the NICE Renal Cancer Guidelines Committee and the RCC Quality Standards Board. This represented an intensive but rewarding 18-month programme of work, with a new Kidney Cancer Guideline due to be published in March 2026. Our collaboration with NICE also included participation in Health Technology Assessment processes. During this period, our Executive Officer was approached to take up a position as a Patient Representative on the European Association of Urology (EAU) RCC Guideline Panel.

Action Kidney Cancer continues to play an active role within the Welsh Cancer Alliance and the Wales Cancer Network, contributing to the development of the National Optimal Pathway for Renal Cancer led by the Wales Cancer Network. In Scotland, the charity remained engaged with the Scottish Cancer Coalition, supporting collaborative efforts to improve cancer care and access to services.

At a UK-wide level, as one of the original members, Action Kidney Cancer continued its involvement with Cancer52, contributing to work on access to clinical trials and participation in national discussions addressing health inequalities and rare and less common cancers.

The charity also contributed to NICE and NHS England policy consultations and local advocacy initiatives, including campaigning to improve access to specialist services closer to home. During the year, Action Kidney Cancer contributed to the consultation on the 10-year Health Plan and the National Cancer Plan for England, ensuring that the perspectives and priorities of kidney cancer patients were reflected in national policy discussions. Through these activities, the charity ensured that lived patient experience informed policy, service design and national strategic direction, reinforcing our role as a trusted partner within the renal cancer community.

Raising awareness and improving understanding of kidney cancer among the wider public remained a key focus.

Action Kidney Cancer supported and delivered activity linked to World Kidney Cancer Day, including representation at the global World Kidney Cancer Day symposium and contributing to educational content focused on kidney health and patient experience.

The charity also supported the International Kidney Cancer Coalition (IKCC) Global Patient Survey, helping to amplify the experiences and priorities of kidney cancer patients in the UK as part of a wider international evidence base.

Action Kidney Cancer participated in the International Kidney Cancer Coalition Global Kidney Cancer Summit and collaborated with our partners Mission Remission to support awareness, education and survivorship-focused initiatives.

Financial Overview

The Trustees recognise the challenging financial environment in which charities continue to operate. During the year, Action Kidney Cancer carefully managed its resources to ensure the continued delivery of services while maintaining appropriate financial controls and reserves.

Income was generated through a combination of grants, community fundraising activities and individual donations. The Trustees wish to place on record their sincere thanks to all those who have supported the charity during the year. From community-led events and sponsored challenges to memorial activities and online initiatives, the commitment and generosity of our kidney cancer community have been vital in enabling the charity to continue its work.

Full details of the charity’s financial position are set out in the accompanying financial statements.

Looking Ahead

In the coming year, Action Kidney Cancer will continue to focus on delivering our unique, high-quality patient support via our online Patient Forums, email information and support service, and peer-to-peer telephone helpline. We will strengthen patient involvement in research and clinical trials and advocate at every opportunity for equitable access to care and clinical trials across all four nations.

Key priorities include building sustainable, diversified income sources to support long-term projects, continuing to develop partnerships with clinical and research stakeholders, and ensuring that the voices of patients and carers remain central to decision-making.

The Trustees are committed to ensuring that the charity is well governed, financially sustainable and responsive to the needs of the kidney cancer community, and to ensuring that no one affected by kidney cancer feels unsupported or unheard.

Action Kidney Cancer

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 21st May 2026 and signed on its behalf by:

Andy Thomas

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A Thomas
Chairman and trustee

Action Kidney Cancer

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

I report to the trustees on my examination of the accounts of Action Kidney Cancer for the year ended 31 October 2025.

Responsibilities and basis of report

As the charity trustees of Action Kidney Cancer you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the Action Kidney Cancer's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner’s statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Action Kidney Cancer as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a ‘true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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Hayley Hall
FMAAT

St Ingunger Offices
Lanivet
Bodmin
Cornwall
PL30 5HS

14 April 2026

Action Kidney Cancer

Statement of Financial Activities for the Year Ended 31 October 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies		49,914	36,284	86,198
Investment income	3	4,742	-	4,742
Other income		13,656	-	13,656
Total income		68,312	36,284	104,596
Expenditure on:				
Charitable activities		(87,539)	(28,836)	(116,375)
Total expenditure		(87,539)	(28,836)	(116,375)
Net (expenditure)/income		(19,227)	7,448	(11,779)
Net movement in funds		(19,227)	7,448	(11,779)
Reconciliation of funds				
Total funds brought forward		276,275	15,257	291,532
Total funds carried forward	11	257,048	22,705	279,753

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		46,610	36,210	82,820
Investment income	3	65	-	65
Other income		32,656	-	32,656
Total income		79,331	36,210	115,541
Expenditure on:				
Charitable activities		(91,880)	(20,953)	(112,833)
Total expenditure		(91,880)	(20,953)	(112,833)
Net (expenditure)/income		(12,549)	15,257	2,708
Net movement in funds		(12,549)	15,257	2,708
Reconciliation of funds				
Total funds brought forward		288,824	-	288,824
Total funds carried forward	11	276,275	15,257	291,532

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

The funds breakdown for 2024 is shown in note 11.

Action Kidney Cancer

(Registration number: 1164238)
Balance Sheet as at 31 October 2025

	Note	2025 £	2024 £
Current assets			
Debtors	8	8,610	9,107
Cash at bank and in hand	9	281,389	290,122
		289,999	299,229
Creditors: Amounts falling due within one year	10	(10,246)	(7,697)
Net assets		279,753	291,532
Funds of the charity:			
Restricted income funds			
Restricted funds		22,705	15,257
Unrestricted income funds			
Unrestricted funds		257,048	276,275
Total funds	11	279,753	291,532

The financial statements on pages 11 to 20 were approved by the trustees, and authorised for issue on 21st May 2026 and signed on their behalf by:

Andy Thomas

....

A Thomas
Chairman and trustee

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Action Kidney Cancer meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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

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

Donations and legacies

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

Grants receivable

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

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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

Charitable activities

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

Taxation

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

Depreciation and amortisation

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

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

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

Borrowings

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

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

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

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

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

Recognition and measurement

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

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

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

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

Debt instruments

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

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

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

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

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

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

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

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

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

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

Investments

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

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

Derivative financial instruments

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

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

Fair value measurement

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

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	39,914	-	39,914
Grants, including capital grants;			
Grants from other charities	10,000	36,284	46,284
Total for 2025	49,914	36,284	86,198
Total for 2024	46,610	36,210	82,820

3 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	4,742	4,742
Total for 2025	4,742	4,742
Total for 2024	65	65

4 Other income

	Unrestricted funds General £	Total funds £
Advocacy Fees	13,656	13,656
Total for 2025	13,656	13,656
Total for 2024	32,656	32,656

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
support of kidney cancer patients		87,539	28,836	116,375
Total for 2024		91,880	20,953	112,833

6 Trustees remuneration and expenses

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

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

7 Taxation

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

8 Debtors

	2025 £	2024 £
Trade debtors	4,411	4,441
Prepayments	4,199	4,666
	8,610	9,107

9 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	281,389	290,122

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	10,146	7,597
Accruals	100	100
	10,246	7,697

11 Funds

	Balance at 1 November 2024 £	Incoming resources £	Resources expended £	Balance at 31 October 2025 £
Unrestricted				
General	276,275	68,312	(87,539)	257,048
Restricted	(15,257)	(36,284)	28,836	(22,705)
Total funds	(291,532)	(104,596)	116,375	(279,753)

	Balance at 1 November 2023 £	Incoming resources £	Resources expended £	Balance at 31 October 2024 £
Unrestricted				
General	288,824	79,331	(91,880)	276,275
Restricted	-	(36,210)	20,953	(15,257)
Total funds	(288,824)	(115,541)	112,833	(291,532)

12 Analysis of net assets between funds

	Unrestricted General £	Total funds 2025 £
Current assets	289,999	289,999
Current liabilities	(10,246)	(10,246)
Total net assets	279,753	279,753

	Unrestricted General £	Total funds 2024 £
Current assets	299,229	299,229
Current liabilities	(7,697)	(7,697)
Total net assets	291,532	291,532

Action Kidney Cancer

Detailed Statement of Financial Activities for the Year Ended 31 October 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	86,198	82,820
Investment income (analysed below)	4,742	65
Other income (analysed below)	13,656	32,656
Total income	104,596	115,541
Expenditure on:		
Charitable activities (analysed below)	(116,375)	(112,833)
Total expenditure	(116,375)	(112,833)
Net (expenditure)/income	(11,779)	2,708
Net movement in funds	(11,779)	2,708
Reconciliation of funds		
Total funds brought forward	291,532	288,824
Total funds carried forward	279,753	291,532

Action Kidney Cancer

Detailed Statement of Financial Activities for the Year Ended 31 October 2025 (continued)

	Total 2025 £	Total 2024 £
Donations and legacies		
Appeals and donations	39,914	41,610
Grants - other agencies	10,000	5,000
Restricted income	36,284	36,210
	86,198	82,820
Investment income		
Bank interest receivable	4,742	65
	4,742	65
Other income		
Advocacy fees	13,656	32,656
	13,656	32,656
Charitable activities		
Rent	(1,042)	(1,035)
Insurance	(180)	(174)
Advocacy and medical relations	(15,131)	(30,033)
Telephone and fax	(145)	(166)
Communications	(4,889)	(11,242)
Office and administration	(10,726)	(7,351)
Website and maintenance	(10,623)	(7,663)
Printing, postage and stationery	(112)	(26)
Patient Support	(18,170)	(15,625)
Sundry expenses	-	(25)
Project management	(63)	(1,908)
Research and development	(11,682)	-
Travel and subsistence	(382)	(2,633)
Marketing Material	(90)	(499)
Fundraising costs	(11,368)	(12,340)
Patient Days	-	4,711
Events	-	(2,536)
Accountancy fees	-	(100)
Legal and professional fees	(1,419)	(1,567)
Restricted expenditure	(28,836)	(20,953)
All Giving platform charges	(1,517)	(1,669)
Office and administration	-	1
	(116,375)	(112,833)