

Registered Company Number: 08713676 (England and Wales)
Registered Charity Number: 1165881

Guy's and St Thomas' Hospital
Kidney Patients' Association
(a company limited by guarantee)

Report of the Trustees and Financial Statements

Year ended 31st March 2024



Guy's and St Thomas' Hospital Kidney Patients' Association
Contents for the year ended 31st March 2024

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Guy's and St Thomas' Hospital Kidney Patients' Association
Reference and administrative information for the year ended 31st March 2024

Registered Charity Number: 1165881

Registered Company Number: 08713676
(England and Wales)

Registered Offices: Renal Offices
6th Floor, Borough Wing
Guy's Hospital
Great Maze Pond
London SE1 9RT

Trustees: Mrs Teresa Durkin
Mr George Brown
Ms Sabrina Nelson – co-opted 21 March 2023; appointed 21 August 2023
Hadizat Olanrewaju – co-opted 30 July 2024
Niraj Haria – co-opted 9 September 2024
Peter Harrison - co-opted 23 October 2024

Independent Examiners: Avraam Associates Limited
Chartered Accountants
495 Green Lanes
Palmers Green
London N13 4BS

Bankers: National Westminster Bank PLC
Charities Official Investment Fund

Guy's and St Thomas' Hospital Kidney Patients' Association

Report of the Trustees for the year ended 31st March 2024

The Trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their report with the financial statements for Guy's and St Thomas' Kidney Patients' Association (the Charity) for the year ended 31st March 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019). The Trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission regarding Public Benefit.

Structure, Governance & Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 1st October 2013. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and its governing under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1 each. The Charity was dormant until 1st September 2018 when it took over the assets and operations of Guy's and St Thomas' Kidney Patients' Association (charity number 285086).

Trustees Executive Committee and Management Committee

The directors of the company are also charity trustees for the purposes of charity law and are known as members of the Executive Committee. Under the requirements of the Memorandum and Articles of Association the members of the Executive Committee are elected to serve for a period of three years. No one person may serve as Chair for more than three years, without re-election.

In addition to the Executive Committee, there is a Management Committee which consisted of 13 non-Trustee committee members. The Management Committee does not have powers to make decisions on behalf of the charitable company. The Trustees meet 5 times each year, the Management Committee meets 5 times each year including the Annual General Meeting. The following were trustees or members of the management committee and at the time this report was approved and served throughout the year, except where shown:

<i>Trustees and Executive Committee</i>	John Ogilvie – Chair – (resigned 7 March 2024) Susan Lyon (resigned 10 August 2023) John Connor (resigned 12 August 2023) Teresa Durkin Sonia Moorhouse (resigned 10 August 2023) George Brown Sabrina Nelson (co-opted 21 March 2023, appointed 21 August 2023) Hadizat Olanrewaju (co-opted 30 July 2024) Niraj Haria (co-opted 9 September 2024) Peter Harrison (co-opted 23 rd October 2024)	
<i>Other Committee Members</i>	Adisa Akintola Adora Beleno-Harriott Edmund Clotey Omolara Fasegha Sally Halford Nicola Ibe Charles Jaja (resigned 4 April 2024)	Mr Nicos Kessararis Yvonne McPherson Nicholas Palmer (resigned 18 January 2024) Margaret Rodgers (resigned 18 July 2024) Dr Manish Sinha Janice Stephens (Treasurer)- (resigned 6 March 2024) Erica Tate

Guy's and St Thomas' Hospital Kidney Patients' Association

Report of the Trustees for the year ended 31st March 2024 (continued)

Recruitment & Induction of New Members

Recruitment of new committee members takes place from time to time if existing members stand down. The Executive Officers endeavour to ensure that new recruits bring additional skills or experience in order to maintain the balance of the committee.

Risk Management

The Trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

The Trustees consider a key risk is the competitive market for charities and have been refreshing the fundraising strategy to ensure the charity will continue to receive income to enable it to meet its objectives. The charity has updated and improved its website and has reviewed its processes to ensure it complies with GDPR legislation.

The Charity's major operational risk is to ensure that it has appropriate controls in place. The Trustees have reviewed the adequacy of the Charity's current internal controls. This review confirms that the Charity's internal financial controls, in particular, conform to guidelines issued by the Charity Commission. The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- an annual budget approved by the Trustees;
- regular consideration by the Trustees of financial results of the charity;
- delegation of authority and segregation of duties;
- an on-line storage facility;
- identification and management of risks.

The Trustees have considered the risks to the Charity following the Covid-19 pandemic and do not believe this represents a risk to the status of the Charity as a going concern. In setting its budget plan for 2023/24 the Trustees considered a number of scenarios for future income and costs. The Charity has an established reserves policy and considerable free reserves. In addition the Daniel Panormo restricted fund could be utilised for a wide range of projects within its restrictions. The Charity has minimal fixed costs and would be able to adjust grant making should there be a sustained reduction in income.

Objectives and activities for the public benefit

The principle objects of the Charity relate to the patients of Guy's & St Thomas' NHS Foundation Trust (the Hospital) and are to promote the welfare of patients of Guy's and St Thomas' Hospital and their satellite units and the Evelina London Children's Hospital, who are suffering from kidney disease or kidney failure and to support research at Guy's and St Thomas' Hospital.

Public Benefit

The charitable objects of the Charity are set out above and centre on support for kidney patients of the Hospital. The Hospital, as an NHS Foundation Trust, provides free healthcare at the point of delivery for members of the general public seeking relief from sickness. The adult and children's Kidney Service provides care to circa 3,000 patients of all ages who are suffering from chronic kidney disease, 2,300 of whom are receiving renal replacement therapy through either a transplant or dialysis. As a specialist Kidney Centre the Hospital also undertakes research, with academic institutions, into kidney related diseases and treatment to improve care and outcomes for current and future patients.

Guy's and St Thomas' Hospital Kidney Patients' Association

Report of the Trustees for the year ended 31st March 2024 (continued)

The Charity meets its objects through providing grants to improve the lives of patients. It achieves this by providing a range of grants including funding social activities for patients and their families on dialysis, supporting attendance at the British Transplant Games by adults and children who are patients at the Hospital. It also promotes awareness of organ donation and seeks to raise awareness of chronic kidney disease. Where funds permit it supports research projects at the Hospital and associated academic institutions in relation to chronic kidney disease and transplantation.

The Trustees have reviewed guidance from the Charity Commission in relation to Public Benefit when setting aims and objectives and terms of its grant giving policy and believe they have complied with the duty to have due regard this guidance.

Achievements and Performance

During the year the charity maintained its financial position, ensuring that grant commitments are affordable within its expected annual income and free reserves. The Charity is pleased to report the following achievements following grants made or activities undertaken during 2023/24:

Patient support

The Charity committed grants totalling £15,237 to the Dialysis Units and Renal Wards at the Hospital. Units organised parties and social events and purchased a Christmas gift for patients. A grant of £5,000 was made to the Adult team towards the cost of attending the Transplant Games. The KPA organised the Fun Day again in 2023, at a cost of £3,330. A grant of £3,000 was made to King's College London for a renal dermatology meeting, in line with fund restrictions. A grant of £21,921 was made to Dr Theodoros Kasimatis for a feasibility study into biomarkers of rejection.

Other activities

During the year the Charity also undertook the following activities:

- Supporting runners in the London Marathon.
- Working in partnership with other KPAs (regional and national)
- Producing a regular newsletter available to all patients, visitors and staff about KPA activities and events.
- Hosting a Facebook Group enabling patients to speak to other patients on-line.
- Posting regular updates on www.gsttkpa.org and the KPA Twitter account
- Membership of the National Kidney Federation Conference.
- Attending patient information and education sessions at the hospital to raise awareness of the KPA and offer peer support to new patients

The charity is indebted to patients, their friends and family and Hospital staff who donate their time to raise money for the Charity.

Guy's and St Thomas' Hospital Kidney Patients' Association

Report of the Trustees for the year ended 31st March 2024 (continued)

Plans for the Future

The Charity will continue to raise funds to support kidney patients at the Hospital through a variety of means. Following expenditure in recent years, free reserves stood at £223,866 (2023: £197,350), with the Charity Reserves policy being £63,750. The Charity plans to commit further charitable grants in order to continue to reduce the level of free reserves. In particular, the Charity is working with the hospital's Renal Psychology Team to understand the best options for funding support that would specifically benefit the mental health and wellbeing of kidney patients.

The Charity will continue to support patients through grants to the Dialysis Units, and for attendance at the **British Transplant Games**. Following the success of previous **Fun Days** the Trustees restarted this popular event in summer 2023 and plans to continue it.

The Charity plans to continue to grow its brand on social media, connecting with a wider audience through a greater presence on Twitter and Facebook and is currently recruiting for a social media volunteer.

The Charity had five Gold Bond places in the London Marathon 2024 enabling sponsored runners to fund raise for the Charity.

Raising awareness of kidney disease and organ donation remains a key objective and the Charity will work with the Hospital and other related charities to host information stands wherever possible.

For all of these plans to be successfully delivered, the Charity works in partnership with kidney patients, their families/carers, kidney staff and the Hospital.

The Risk Management section sets out the assessment of the risks to the Charity as a result of the Covid19 pandemic and the mitigations in place to deal with any reduction in donations and income should they arise.

Financial Review

The Charity sets a budget for each year of expected income and planned expenditure. The Charity's income is derived from voluntary donations by patients, their relatives and friends, and through sponsored events. Total income for the year to 31st March 2024 was £128,505 (2023: £60,802) which includes legacy income of £48,861 (2023: £16,762). Given increases in interest rates investment income was £43,265 (2023: £17,061). The remainder includes income from sponsored events, in memory giving alongside gift aid. Income from events such as the London Marathon has continued to grow. Total expenditure for the year was £62,060 (2023: £36,639). Overall reserves increased by £66,445 (2023: £24,163). The Trustees remain committed to continuing to reduce free reserves.

Reserves Policy

The Trustees have agreed a reserves policy to maintain unrestricted free reserves of £63,750 (2023: £53,250) to enable it to meet regular grants as well as to finance governance and administrative costs for eighteen months. The charity ended the period with free reserves of £235,828 (2023: £197,350) and has been discussing how this can be committed to bring its reserves back down to its reserves policy.

Guy's and St Thomas' Hospital Kidney Patients' Association

Report of the Trustees for the year ended 31st March 2024 (continued)

Grant Commitments

During the year all grant commitments made were reflected within expenditure. The Charity finished the year with £21,948 of commitments not yet paid (2023: £nil). The Charity has no other grant or other commitments which have not been reflected in the accounts.

Designated Fund

The Trustees have established a principle that around 10% of any substantial unrestricted donation would be set aside into a designated fund for research, and the Charity intends to continue with this. This could be awarded to support small research projects at the Hospital. During the period the no such legacies were received (2023: nil). A donation designated for research of £3,125 was received during the year. The designated fund was £11,962 (2023: £8,873)

Restricted funds

At 31st March 2024 the Charity had restricted funds of £632,878 (2023: £606,574). Of this £535,813 (2023: £510,841) relates to a restricted bequest to Guy's and St Thomas' Kidney Patients Association (charity number 285086) by Miss Maureen Currie, in memory of Dr Patricia Currie, for the purchase of portable kidney dialysis machines. That charity completed commitments to assist patients with home haemodialysis through a grant to fund a specialist nurse in previous financial years. The Charity is discussing with the Hospital how to commit the remainder of this legacy to achieve the maximum benefit and meet its restrictions in light of the market for such equipment and research developments on the horizon for such treatment. Details of other restricted funds are set out in Note 9 including the restrictions on their use.

Bank Accounts

The Charity has two bank accounts; a current account with National Westminster, through which day to day income and expenses are managed, and the COIF Charities Deposit Fund which earns a higher rate of interest and where donations are held ahead of grants and commitments being paid. All cash at bank is held in instant access accounts.

Related Parties

The Charity has no related parties. However, it does work in partnership with a number of organisations in pursuit of its objects, all of whom are separate legal entities. These are Guy's & St Thomas's NHS Foundation Trust (the Hospital), the National Kidney Federation, Kidney Care UK and other Kidney Patient Associations.

Guy's and St Thomas' Hospital Kidney Patients' Association

Report of the Trustees for the year ended 31st March 2024 (continued)

Statement of Trustees Responsibilities

The Trustees are responsible for preparing the Report of the Trustees 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 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, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

So far as the Trustees are aware, there is no relevant information of which the charitable company's independent examiners are unaware, and each Trustee has taken all the steps they ought to have taken as a Trustee in order to make them aware of any relevant information and to establish that the charitable company's independent examiners are aware of that information.

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

Independent Examiners Report

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small entities. Avraam Associates Limited were appointed independent examiners and have expressed their willingness to continue in office and a resolution proposing their reappointment will be submitted at the forthcoming Annual General Meeting

Approved by order of the board of trustees on 23rd October 2024 and signed on its behalf by:



Sabrina Nelson - Trustee

Guy's and St Thomas' Hospital Kidney Patients' Association

Independent examiner's report for the year ended 31st March 2024

Independent examiner's report to the trustees of Guy's and St Thomas' Hospital Kidney Patients' Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2024.

Responsibilities and basis of the report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiners statement

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

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord to those records; or
- The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirements that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- The accounts have not been prepared in accordance with the methods and principles of the Statements 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 (FRS 102)].

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.



Costas L Avraam

ICAEW

Avraam Associates Limited

495 Green Lanes

Palmers Green

London

N13 4BS

Date: *19 November 2024*

Guy's and St Thomas' Hospital Kidney Patients' Association
Statement of Financial Activities (incorporating income and expenditure account)
for the year ended 31st March 2024

	Note	Unrestricted Funds	Restricted Income Funds	2024 Total	2023 Total
		£	£	£	£
Incoming Resources					
Incoming Resources From Generated Funds:					
Voluntary Income	3	82,726	2,164	84,890	43,741
Activities For Generating Funds	3	350	-	350	-
Investment Income	3	13,833	29,432	43,265	17,061
Total Incoming Resources		96,909	31,596	128,505	60,802
Resources Expended					
Cost Of Generating Voluntary Income	4	6,834	(1)	6,833	4,408
Charitable Activities	4	45,482	5,293	50,775	27,791
Governance Costs	4	4,452	-	4,452	4,440
Total Resources Expended		56,768	5,292	62,060	36,639
Net (Outgoing)/Incoming Resources Before Transfers		40,141	26,304	66,445	24,163
Gross Transfers between Funds		-	-	-	-
Net Movement in Funds		40,141	26,304	66,445	24,163
Total Funds Brought Forward	10	259,437	606,574	866,011	841,848
Total Funds Carried Forward	10	299,578	632,878	932,456	866,011

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 13 to 20 form part of these financial statements.

Guy's and St Thomas' Hospital Kidney Patients' Association

Balance Sheet as at 31st March 2024

	Note	Unrestricted Funds	Restricted Funds	As at 31st March 2024	As at 31st March 2023
		£	£	£	£
CURRENT ASSETS					
Debtors	7	4,648	-	4,648	3,571
Cash At Bank		320,451	632,905	953,356	869,045
		325,099	632,905	958,004	872,616
LIABILITIES					
CREDITORS: Amounts Falling Due Within One Year	8	25,521	27	25,548	6,605
NET CURRENT ASSETS		299,578	632,878	932,456	866,011
TOTAL ASSETS LESS TOTAL LIABILITIES		299,578	632,878	932,456	866,011
FUNDS OF THE CHARITY					
Unrestricted Income Funds	9	287,616	-	287,616	250,600
Designated Income Funds	9	11,962	-	11,962	8,837
Restricted Income Funds	9	-	632,878	632,878	606,574
TOTAL FUNDS		299,578	632,878	932,456	866,011

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- Ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relation to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the board of trustees on 23rd October 2024 and were signed on its behalf by:



Sabrina Nelson - Trustee

The notes on pages 13 to 20 form part of these financial statements

Guy's and St Thomas' Hospital Kidney Patients' Association

Notes to the financial statements for the year ended 31st March 2024

1. Basis of Preparation

We have set out in the Report of the Trustees a review of the financial performance and charity's reserves position. We have adequate resources and are well placed to manage the business risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact of the various sources of income and planned expenditure. We have a reasonable expectation that we have adequate resources to continue in operational existence for the foreseeable future. We believe that there are no material uncertainties that call into doubt the Charity's ability to continue. The financial statements have therefore been prepared on the basis that the charity is a going concern.

The financial statements of the Charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019)', Financial Reporting Standard 102 'The Financial reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

2. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year with the following exceptions. The presentation currency of the financial statements is the Pound Sterling (£).

a) Fund Accounting

General income funds are unrestricted funds 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. Designated income funds are unrestricted funds which have been designated for a specific purpose by the Trustees. Unrestricted income funds can be transferred to the restricted fund where there is a shortfall in funds; however, this is not available vice versa.

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 cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

b) Incoming Resources

Income is recognised in line with the following treatment:

- Donations and legacies are included in the accounts when they are received.
- Donations received net of fees are grossed up.
- Gift aid is recognised on an accruals basis where conditions have been met to be able it to be recovered
- The value of any voluntary help received is not included in the accounts but is described in the Trustee's annual report.
- Investment income is accounted for on an accruals basis.
- Support costs are allocated between the cost of generating funds and governance costs based on estimated time spent by the administrator where incurred.

Guy's and St Thomas' Hospital Kidney Patients' Association
Notes to the financial statements for the year ended 31st March 2024 (continued)

c) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred, where a legal or constructive obligation commits the charity to paying out resources. Expenditure includes any VAT which cannot be recovered, and the VAT is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- 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.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

d) Charitable Grants

Charitable grants made by the charity are committed to expenditure once a constructive obligation is made; a decision by the Trustees to award a grant is treated as a commitment and is charged to expenditure with a corresponding liability created. This commitment is released once the grant is paid.

e) Tangible Fixed Assets and Depreciation

The charity does not own any tangible fixed assets.

f) Taxation

The Charity is entitled to exemption from corporate taxation on its charitable activities.

Guy's and St Thomas' Hospital Kidney Patients' Association
Notes to the financial statements for the year ended 31st March 2024
(continued)

3. Incoming Resources

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Voluntary Income				
Donations	13,997	2,164	16,161	9,143
Sponsored Events	16,341	-	16,341	14,985
Legacies	48,861	-	48,861	16,762
Gift Aid Receivable	3,527	-	3,527	2,851
	82,726	2,164	84,890	43,741
Activities For Generating Funds				
Fun Day Income	350	-	350	-
	350	-	350	-
Investment Income				
Investment Income	13,833	29,432	43,265	17,061
	13,833	29,432	43,265	17,061
Total Incoming Resources	96,909	31,596	128,505	60,802

Guy's and St Thomas' Hospital Kidney Patients' Association
Notes to the financial statements for the year ended 31st March 2024
(continued)

4. Total Resources Expended

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Cost Of Generating Voluntary Income				
Fundraising Costs	1,574	(1)	1,573	717
Event Registration Fees	5,260	-	5,260	3,691
	6,834	(1)	6,833	4,408
Charitable Activities				
<u>Grants for Patients</u>				
Transplant Games	5,000	2,162	7,162	7,554
Grants to Dialysis Units and Wards	15,106	131	15,237	11,400
Conference Fees	125	-	125	-
Family Fun Day	3,330	-	3,330	-
Christmas Cards for Patients	-	-	-	762
Website & Social Media Development	-	-	-	(1,085)
Website Maintenance	-	-	-	115
Kidney Talk Newsletter	-	-	-	1,020
Renal Memorial Service	-	-	-	578
Renal Dermaology Meeting	-	3,000	3,000	-
Kidney Kitchen Calendars	-	-	-	4,320
<u>Grants for Research</u>				
Professor Dorling Research	-	-	-	3,127
Feasibility - Biomarkers of rejection (23/24)	21,921	-	21,921	-
	45,482	5,293	50,775	27,791
Governance Costs				
Independent Examiner's Fees	3,600	-	3,600	3,600
Insurance	852	-	852	827
Legal and Secretarial costs	-	-	-	13
	4,452	-	4,452	4,440
Total Resources Expended	56,768	5,292	62,060	36,639

Guy's and St Thomas' Hospital Kidney Patients' Association
Notes to the financial statements for the year ended 31st March 2024
(continued)

5. Details of certain items of expenditure

a) Employees

There were no employees during the period and as a result, there are no employees who received employee benefits (excluding employer pension costs) of more than £60,000 (2023-nil).

b) Trustee Remuneration and related party transactions

No remuneration or other benefits were paid to the Trustees during the year (2023-nil). One Trustee was reimbursed for expenses of £13 incurred on behalf of the Charity (2023: £13).

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2023-nil).

c) Independent Examiner's Remuneration

Independent examiner's remuneration for the year was £3,600 (2023; £3,600).

6. Grant Making

The Charity made the following grants during the year:

Grantmaking			
Dialysis Unit Grants for parties and events	15,237	Parties and events for dialysis units	
Adult Transplant Games Team	7,162	Grant for team participation in transplant games	
Renal Dermatology meeting	3,000	Grant towards renal dermatology meeting	
Feasibility - Biomarkers of rejection	21,921	Grant to research biomarkers for rejection	
	<u>47,320</u>		

7. Debtors

	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
Debtors				
Gift Aid Receivable	682	-	682	865
Other Debtors	3,966	-	3,966	2,706
	<u>4,648</u>	<u>-</u>	<u>4,648</u>	<u>3,571</u>

Guy's and St Thomas' Hospital Kidney Patients' Association
Notes to the financial statements for the year ended 31st March 2024
(continued)

8. Creditors: Amounts Falling Due within one year

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
CREDITORS: Amounts Falling Due Within One Year				
Trade Creditors	3,600	-	3,600	6,605
Grant Commitments	21,921	27	21,948	-
	25,521	27	25,548	6,605

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Commitments				
Brought forward commitments	-	-	-	12,454
Grant Commitments in year	42,131	5,189	47,320	27,741
Grants paid in year	(20,210)	(5,162)	(25,372)	(40,195)
Commitments carried forward	21,921	27	21,948	-

£21,921 of the grant commitments not paid at the end of the year related to the Grant for the Feasibility Study into Biomarkers of rejection. (2023: £nil)

9. RESTRICTED INCOME FUNDS

a) Funds held

The Charity held the following restricted income funds during the year for the following purposes and restrictions

Restricted Income Funds	Type	Purpose and Restrictions
Maureen Currie Legacy Fund	Restricted Income	Purchase of portable dialysis equipment
New Cross Dialysis Unit Fund	Restricted Income	Patient activities and events at the New Cross Dialysis Unit
Holiday Fund	Restricted Income	For patient holidays for renal patients
Transplant Patients Fund	Restricted Income	To support Transplant Patients
Psychological Support Fund	Restricted Income	For psychological support for patients
Daniel Panormo Fund	Restricted Income	Projects for the benefit of renal patients

Guy's and St Thomas' Hospital Kidney Patients' Association
Notes to the financial statements for the year ended 31st March 2024
(continued)

b) Movement in funds

The movements in funds are set out below

	1st April 2023	Incoming Resources	Outgoing Resources	Funds Transfers	At 31st March 2024
	£	£	£	£	£
Unrestricted Fund :					
General Funds	250,600	93,784	(56,768)	-	287,616
Designated Research Fund	8,837	3,125	-	-	11,962
Total Unrestricted Fund	259,437	96,909	(56,768)	-	299,578
Restricted Fund:					
Maureen Currie Legacy Fund	510,841	24,972	-	-	535,813
New Cross Dialysis Unit Fund	2,774	136	-	-	2,910
Holiday Fund	1,045	51	-	-	1,096
Transplant Patients Fund	2,060	101	-	-	2,161
Research Fund	2	(2)	-	-	-
Psychological Support Fund	5,171	253	-	-	5,424
Daniel Panormo Fund	81,491	3,984	-	-	85,475
Tunbridge wells Dialysis Unit Fund	25	1	(26)	-	-
Renal Dermatology Meeting	3,063	(64)	(3,000)	-	(1)
Patient Events and Outings	102	2	(104)	-	-
Adult Transplant Games	-	2,162	(2,162)	-	-
Total Restricted Fund	606,574	31,596	(5,292)	-	632,878
Total Funds	866,011	128,505	(62,060)	-	932,456

Restricted funds of £535,813 relate to a legacy which was left by Miss Maureen Currie restricted to be spent for the purchase of portable kidney dialysis machines. The Charity is in discussion with the Renal Technology Department and relevant clinicians at the Hospital about options to commit a staggered spend to purchase portable machines once suitable machines have been tested and represent value for money. The Trustees are mindful of the need to ensure that the remainder of this generous legacy is committed to achieve maximum benefit and meet its restrictions in light of the market for such equipment and research developments on the horizon for such treatment.

Gift aid associated with restricted donations is allocated to the restricted fund, and interest is allocated based on the share of total funds.

The Trustees of the Charity are in discussion with the relevant units to agree how all the restricted funds can be committed in line with the Charity's objects and the donor's restrictions which are set out in note 9a.

Guy's and St Thomas' Hospital Kidney Patients' Association
Notes to the financial statements for the year ended 31st March 2024
(continued)

c) Transfers between funds

No transfers were made between funds in the year.

d) Analysis of net assets between funds

	Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Fund	-	299,578	299,578
Restricted Fund	-	632,878	632,878
	-	932,456	932,456