

St Helier & Surrey KPA (Kidney Patients Association)

**Report of the Trustees and
Unaudited Financial Statements**

**for the Year Ended
31 March 2024**

St Helier & Surrey KPA (Kidney Patients Association)

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for the Year Ended 31 March 2024**

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St Helier & Surrey KPA (Kidney Patients Association)

Report of the Trustees for the Year Ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

266391

Trustees

D A Spensley	-	Chairman	
P Harris	-	Honorary Secretary	
F Eves			- Appointed 8 th November 2023
P Connolly			- Deceased 11 th September 2023

Committee Members

K Carter	-	Vice Chairman
E Eyeta		
S Harwood		
J Moss		
G Patel		
N Patel		
R Patel		
D Spensley		

Co-opted Members

S Andrews
F Harris
K Homewood
C Jones
M Moya
G Quan

Principal address

Renal Unit
St Helier Hospital
Carshalton
Wrythe Lane
London SM5 1AA

Correspondence address

L'Alise
Guildford Road
Godalming
Surrey GU7 3BX

Independent examiner

Debra Saunders FCA
Azets Audit Services
Chartered Accountants
Ashcombe Court
Woolsack Way
Godalming
Surrey GU7 1LQ

St Helier & Surrey KPA (Kidney Patients Association)

Report of the Trustees for the Year Ended 31 March 2024

The Trustees present their report and the financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The object of the Association:

Is the relief of sickness among persons who are suffering from kidney and related ailments who are in necessitous circumstances and are resident in the United Kingdom and in furtherance of that object but not otherwise.

The aims of the Association are:

- (1) To provide assistance to those requiring facilities for dialysis while on holiday, namely persons who are suffering from disease of the renal tract or kidneys, under the care of the South West Thames Renal and Transplantation Unit of the Epsom and St. Helier NHS Trust, for the maintenance of these facilities and for the provision of supplies of this purpose.
- (2) To provide assistance to those patients who find themselves in financial need
- (3) To provide additional amenities and where necessary, auxiliary equipment for the benefit of patients under the care of the South West Thames Renal and transplantation Unit of the Epsom and St. Helier NHS Trust.

Significant Activities

The main activities undertaken for public benefit in relation to the stated objects are:

- (1) Continuing to financially assist with the production of the St Helier 6 monthly newsletter "Renality" to further patient involvement, this includes a large print copy for sight-impaired patients.
- (2) Continuing to financially assist patients with personal amenity payments
- (3) Financial assistance with Holiday Allowances & Travel benefits
- (4) Donations toward equipment purchases by the Renal Unit which included items such as:
 - (a) "Computers on Wheels" (COWs) for the specialist drug nurses
 - (b) Ultrasound Scanners
 - (c) Training Mannequins
 - (d) Venous Access Devices

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have regard to the Charity Commission's general guidance on public benefit.

St Helier & Surrey KPA (Kidney Patients Association)

Report of the Trustees for the Year Ended 31 March 2024

FINANCIAL REVIEW

Review of events and performance

Total Incoming Resources (Income) at £170,560 increased by £120,343 on the prior year (2023: £50,217) due to a significantly higher level of legacy income received than in the prior year of £144,316 compared to £11,400 received in 2023.

Total Resources expended this year were £145,733 as compared to the previous year (2023: £33,245) which is a result of the increased support to the patients and the Renal Unit in the year.

The KPA was able to support the Renal Unit with Donations towards the purchase of equipment totalling £118,430 (2023: £16,670) as described above.

These movements in the main were the factors affecting the current year surplus of £24,827 (2023: £16,972).

In line with this surplus, the Association's assets increased from £418,806 in 2023 to £443,633 this year, completely represented within the Unrestricted General Fund.

The Trustees have invested funds in a Virgin Money Charity Deposit Account and fixed term bonds with 2 other investment houses to provide a secure risk free investment. The United Trust Bond has £87,746 invested for 2 years fixed until June 2024. The Metro Bank Bond matured in the year and the £80,000 was reinvested in September 2023 for 2 years until September 2025 on a fixed term.

Reserves Policy

The Charity has held assets in cash, either in current or deposit accounts throughout the year. St Helier & Surrey KPA (Kidney Patients Association) does not have any interest in real estate property or possess any marketable securities and thus has no financial market exposure. The costs associated with the core activities of the Charity are noted in the attached Statement of Financial Activities.

The Trustee's aim is to maintain minimum reserves equal to the level of approximately two year's historical expenditure.

The reserves at the year end are more than this due to the large legacy that has been received in the year. These legacies can not be predicted so are not included in the Trustee's calculations when considering if they are going to meet the minimum reserves. Any reserves above this minimum threshold will allow the Trustees to further fund patient welfare and equipment requests.

The Trustees consider the General Funds carried forward sufficient to enable them to continue to fulfil their obligation to the patients of the Renal Unit at St Helier Hospital and its satellite units.

Risk Management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

PLANS FOR THE FUTURE

The number of kidney patients requiring support is projected to substantially increase in the next few years in line with the expected increase in the number of Renal Patients; the continuing task will be to ensure that adequate funds become available for this purpose. This is constantly under review.

St Helier & Surrey KPA (Kidney Patients Association)

Report of the Trustees for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance and Management

The Association is an unincorporated Trust registered as a Charity, a member of the National Kidney Federation and governed by a Constitution agreed by the Charity Commissioners.

Trustees

A list of the Trustees who have held office during the year is given on the Charity reference and Administration Details page.

Trustees are enlisted from patients, carers and applicants with administrative or financial background as authorised by the Management Committee.

The number of Trustees is limited to those Officers mentioned in paragraph 6e of the Constitution. Trustees are also Committee Members.

Voluntary Assistance

The Association is entirely dependent on the unpaid services of members. No Donations in kind have been received. Committee members offer themselves for election at the Annual General Meeting and serve until the next Annual General Meeting.

Approved by order of the board of trustees on 13 November 2024 and signed on its behalf by:

D Spensley – Trustee

**Independent Examiner's Report to the Trustees of
St Helier & Surrey KPA (Kidney Patients Association)**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 the charity 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 applicable 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.

Debra Saunders FCA
Azets Audit Services
Ashcombe Court
Woolsack Way
Godalming
Surrey
GU7 1LQ
United Kingdom

22 November 2024

St Helier & Surrey KPA (Kidney Patients Association)

**Statement of Financial Activities
for the Year Ended 31 March 2024**

		2024 Total Unrestricted funds £	2023 Total Unrestricted Funds £
Incoming Resources	Notes		
Donations and Legacies	2	157,995	40,317
Charitable activities	3	8,772	7,093
Investment income	4	3,793	2,707
Other income		-	100
		<hr/>	<hr/>
Total incoming resources		170,560	50,217
		<hr/>	<hr/>
Resources Expended			
Charitable activities	5	141,728	30,456
Raising funds	6	4,005	2,789
		<hr/>	<hr/>
Total resources expended		145,733	33,245
		<hr/>	<hr/>
Net income/(expenditure)		24,827	16,972
		<hr/>	<hr/>
Reconciliation of funds:			
Total funds brought forward		418,806	401,834
		<hr/>	<hr/>
Total funds carried forward		<u>443,633</u>	<u>418,806</u>

All income and expenditure derive from continuing activity.

The notes form part of these financial statements

St Helier & Surrey KPA (Kidney Patients Association)

**Balance Sheet
At 31 March 2024**

	Notes	2024 £	2023 £
CURRENT ASSETS			
Debtors	10	5,813	2,412
Cash at bank		<u>439,920</u>	<u>418,194</u>
		445,733	420,606
CREDITORS			
Amounts falling due within one year	11	(2,100)	(1,800)
		<u>443,633</u>	<u>418,806</u>
NET ASSETS			
FUNDS	12		
Unrestricted funds		<u>443,633</u>	<u>418,806</u>
TOTAL FUNDS		<u>443,633</u>	<u>418,806</u>

The financial statements were approved by the Board of Trustees on 13 November 2024 and were signed on its behalf by:

D A Spensley – Trustee

F Eves – Trustee

The notes form part of these financial statements

St Helier & Surrey KPA (Kidney Patients Association)

Notes to the Financial Statements for the Year Ended 31 March 2024

The charity is an incorporated charity registered in England and Wales. The principal activity of the charity is devoted to improving facilities and welfare of Kidney Patients under the care of the renal Unit of St Helier Hospital in Carshalton and details of this are shown in the Trustees report. The charity's address details are shown on the Charity reference and Administration Details page.

1. ACCOUNTING POLICIES

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended which is referred to in the regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going concern

We have paid particular attention to the likely effects on the charity of the current world economic climate. The trustees remain confident that sufficient funding and reserves are in place and that the charity has adequate resources to enable it to continue as a going concern for the foreseeable future.

Incoming resources

- a) Donations are recognised when they can be reliably measured, are probable and the charity is entitled to them. This is considered appropriate when the charity has been notified either:
 - i. in writing from the donor of both the amount and settlement date,
 - ii. notification has been received from the giving platforms (Just Giving, Move Loved or Love to Donate) that an amount has been paid into the charity bank account,
 - iii. the amount, for regular or one off donations, have been received into the charity's bank account.

In the event that a donation is subject to restrictions placed on it by the donor then the amount will be included in an applicable restricted reserve.

- b) Legacies are recognised on a case by case basis following the granting of probate and when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.
- c) Interest on funds held on deposit is included in the year to which it relates and the amount can be measured reliably by the charity; this is based upon the notification of the interest receivable provided by the bank when the bond is invested. Where investment income has not been received at the year end the amount receivable is apportioned and included within debtors and investment income.

St Helier & Surrey KPA (Kidney Patients Association)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES (Continued)

Resources expended and liabilities

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Support costs are allocated 100% to charitable activities in line with their use.

Taxation

The charity is exempt from tax on its charitable activities.

Investments

The Trustees ensure that the money held in cash investment bonds is generating the best interest rate that is possible whilst ensuring that the money held on deposit is under £85,000 so that the money is protected under the Financial Services Compensation Scheme.

Fund accounting

Unrestricted funds 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.

Capital expenditure

Expenditure of a capital nature is written off to income and expenditure in the year in which it is incurred.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are included at the monetary value of the transaction.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
General donations	13,679	28,917
Legacies	<u>144,316</u>	<u>11,400</u>
	<u>157,995</u>	<u>40,317</u>

3. CHARITABLE ACTIVITIES

	2024	2023
	£	£
Fundraising events	6,780	5,134
Renality magazine	<u>1,992</u>	<u>1,959</u>
	<u>8,772</u>	<u>7,093</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	489	255
Interest on fixed term deposits	<u>3,304</u>	<u>2,452</u>
	<u>3,793</u>	<u>2,707</u>

St Helier & Surrey KPA (Kidney Patients Association)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

5. CHARITABLE ACTIVITIES EXPENDITURE

	2024	2023
	£	£
Direct activities undertaken (See note 7)	136,793	27,204
Support costs (see note 8)	<u>4,935</u>	<u>3,252</u>
	<u><u>141,728</u></u>	<u><u>30,456</u></u>

6. RAISING FUNDS

	2024	2023
	£	£
Golf day expenses	<u>4,005</u>	<u>2,789</u>
	<u><u>4,005</u></u>	<u><u>2,789</u></u>

7. DIRECT ACTIVITIES UNDERTAKEN

	2024	2023
	£	£
Patient support	9,900	7,096
Renal Unit equipment and maintenance	118,430	16,670
Renality magazine	3,052	2,938
Tea Bar	138	-
Training costs for Renal Unit staff	<u>5,273</u>	<u>500</u>
	<u><u>136,793</u></u>	<u><u>27,204</u></u>

8. SUPPORT COSTS

	2024	2023
	£	£
Insurance	136	88
Photocopying, postage and stationery	983	604
Computer running expenses	681	297
Volunteer travel and subsistence expenses	288	131
Bank charges	121	116
Just giving charges	446	216
Independent examiners' fee	<u>2,280</u>	<u>1,800</u>
	<u><u>4,935</u></u>	<u><u>3,252</u></u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

St Helier & Surrey KPA (Kidney Patients Association)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

10. DEBTORS

	2024	2023
	£	£
Prepayments and accrued income	5,297	2,412
Other debtors	<u>516</u>	<u>-</u>
	<u><u>5,813</u></u>	<u><u>2,412</u></u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals	<u>2,100</u>	<u>1,800</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Current assets	445,733	-	445,733	420,606
Current liabilities	<u>(2,100)</u>	<u>-</u>	<u>(2,100)</u>	<u>(1,800)</u>
	<u><u>443,633</u></u>	<u><u>-</u></u>	<u><u>443,633</u></u>	<u><u>418,806</u></u>

13. MOVEMENT IN FUNDS – CURRENT YEAR

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General Fund	<u>418,806</u>	<u>24,827</u>	<u>443,633</u>
TOTAL FUNDS	<u><u>418,806</u></u>	<u><u>24,827</u></u>	<u><u>443,633</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General Fund	<u>170,560</u>	<u>(145,733)</u>	<u>24,827</u>
Net movement in funds	<u><u>170,560</u></u>	<u><u>(145,733)</u></u>	<u><u>24,827</u></u>

St Helier & Surrey KPA (Kidney Patients Association)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. MOVEMENT IN FUNDS (Continued) – PRIOR YEAR

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General Fund	401,834	16,972	418,806
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>401,834</u>	<u>16,972</u>	<u>418,806</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	50,217	(33,245)	16,972
	<hr/>	<hr/>	<hr/>
Net movement in funds	<u>50,217</u>	<u>(33,245)</u>	<u>16,972</u>

14. RELATED PARTY TRANSACTIONS

There were no related party transactions for the year ended 31 March 2024 nor for the year ended 31 March 2023.