

St Helier & Surrey KPA (Kidney Patients Association)

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

**for the Year Ended
31 March 2025**

St Helier & Surrey KPA (Kidney Patients Association)

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for the Year Ended 31 March 2025**

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St Helier & Surrey KPA (Kidney Patients Association)

Report of the Trustees for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

266391

Trustees

D A Spensley	-	Chairman	
P Harris	-	Honorary Secretary	- Deceased 28 August 2024
F Eves			
M Sealey	-		- Appointed 12 November 2024

Committee Members

K Carter	-	Vice Chairman	
E Eyeta			
S Harwood			
G Patel	-		- Deceased 7 November 2024
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
Wrythe Lane
Carshalton
London SM5 1AA

Correspondence address

L'Alise
Guildford Road
Godalming
Surrey GU7 3BX

Independent examiner

Azets Audit Services Limited
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 2025

The Trustees present their report and the financial statements for the year ended 31 March 2025.

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 objective 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) 3 Scanners for Acute Team and CAPD
 - (b) 2 Heart Scanners
 - (c) Microscope and Camera
 - (d) Seating for CAPD Area
 - (e) Ultrasound Scanner for Frimley Renal Unit
 - (f) Bladder Scanner

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 2025

FINANCIAL REVIEW

Review of events and performance

Total Incoming Resources (Income) at £47,159 decreased by £123,401 on the prior year (2024: £170,560) due to a significantly lower level of legacy income received in the year of £10,000 compared to £144,316 received in 2024.

Total Resources expended this year were £101,542 as compared to the previous year (2024: £145,733) which is a result of the decreased support to the Renal Unit in the year.

The KPA was able to support the Renal Unit with Donations towards the purchase of equipment totalling £75,162 (2024: £118,430) as described above.

These movements in the main were the factors affecting the current year deficit of £54,383 (2024: surplus of £24,827).

In line with this deficit, the Association's assets decreased from £443,633 in 2024 to £389,250 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 £92,659 invested for 2 years fixed until June 2026. The Metro Bank Bond of £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 Trustees aim is to maintain minimum reserves equal to the level of approximately two year's historical expenditure. Based upon the previous 2 years expenditure, this would be £247,275 at 31 March 2025 and therefore the trustees consider the current level of funds to be sufficient.

The reserves at the year end are more than this due to the large legacy that was received in the prior 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 2025**

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 *11th November 2025* 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 2025 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 Limited
Ashcombe Court
Woolsack Way
Godalming
Surrey
GU7 1LQ
United Kingdom

Date: 13 November 2025

St Helier & Surrey KPA (Kidney Patients Association)

**Statement of Financial Activities
for the Year Ended 31 March 2025**

		2025 Total Unrestricted funds £	2024 Total Unrestricted Funds £
Incoming Resources	Notes		
Income from:			
Donations and Legacies	2	29,841	157,995
Charitable activities	3	8,495	8,772
Investment income	4	8,823	3,793
		<hr/>	<hr/>
Total incoming resources		47,159	170,560
 Resources Expended			
Expenditure on:			
Charitable activities	5	97,876	141,728
Raising funds	6	3,666	4,005
		<hr/>	<hr/>
Total resources expended		101,542	145,733
		<hr/>	<hr/>
Net (expenditure)/income		(54,383)	24,827
 Reconciliation of funds:			
Total funds brought forward		443,633	418,806
		<hr/>	<hr/>
Total funds carried forward		<u>389,250</u>	<u>443,633</u>

All income and expenditure derive from continuing activity.

The notes form part of these financial statements

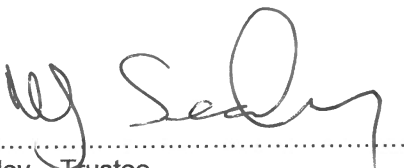
St Helier & Surrey KPA (Kidney Patients Association)

**Balance Sheet
At 31 March 2025**

	Notes	2025 £	2024 £
CURRENT ASSETS			
Debtors	10	5,185	5,813
Cash at bank		<u>386,465</u>	<u>439,920</u>
		391,650	445,733
 CREDITORS			
Amounts falling due within one year	11	(2,400)	(2,100)
		<u>389,250</u>	<u>443,633</u>
NET ASSETS			
 FUNDS	12		
Unrestricted funds		<u>389,250</u>	<u>443,633</u>
TOTAL FUNDS		<u>389,250</u>	<u>443,633</u>

The financial statements were approved by the Board of Trustees on 11TH Nov 2025 and were signed on its behalf by:


D A Spensley – Trustee


M Sealey – Trustee

St Helier & Surrey KPA (Kidney Patients Association)

Notes to the Financial Statements for the Year Ended 31 March 2025

The charity is an unincorporated 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 2025

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, where possible, 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, when incurred, is written off to income and expenditure in the year in which it 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

	2025	2024
	£	£
General donations	19,841	13,679
Legacies	10,000	144,316
	<u>29,841</u>	<u>157,995</u>

3. CHARITABLE ACTIVITIES

	2025	2024
	£	£
Fundraising events	6,160	6,780
Renality magazine	2,335	1,992
	<u>8,495</u>	<u>8,772</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	804	489
Interest on fixed term deposits	8,019	3,304
	<u>8,823</u>	<u>3,793</u>

St Helier & Surrey KPA (Kidney Patients Association)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

5. CHARITABLE ACTIVITIES EXPENDITURE

	2025	2024
	£	£
Direct activities undertaken (See note 7)	91,654	136,793
Support costs (see note 8)	<u>6,222</u>	<u>4,935</u>
	<u><u>97,876</u></u>	<u><u>141,728</u></u>

6. RAISING FUNDS

	2025	2024
	£	£
Golf day expenses	<u>3,666</u>	<u>4,005</u>
	<u><u>3,666</u></u>	<u><u>4,005</u></u>

7. DIRECT ACTIVITIES UNDERTAKEN

	2025	2024
	£	£
Patient support	11,889	9,900
Renal Unit equipment and maintenance	75,162	118,430
Renality magazine	3,503	3,052
Tea Bar	-	138
Training costs for Renal Unit staff	<u>1,100</u>	<u>5,273</u>
	<u><u>91,654</u></u>	<u><u>136,793</u></u>

8. SUPPORT COSTS

	2025	2024
	£	£
Insurance	125	136
Photocopying, postage and stationery	2,010	983
Computer running expenses	478	681
Volunteer travel and subsistence expenses	454	288
Bank charges	103	121
Just giving charges	562	446
Independent examiners' fee	<u>2,490</u>	<u>2,280</u>
	<u><u>6,222</u></u>	<u><u>4,935</u></u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

St Helier & Surrey KPA (Kidney Patients Association)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

10. DEBTORS

	2025	2024
	£	£
Prepayments and accrued income	5,185	5,297
Other debtors	<u>-</u>	<u>516</u>
	<u>5,185</u>	<u>5,813</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals	<u>2,400</u>	<u>2,100</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2025	2024
	£	£
Current assets	391,650	445,733
Current liabilities	<u>(2,400)</u>	<u>(2,100)</u>
	<u>389,250</u>	<u>443,633</u>

13. MOVEMENT IN FUNDS – CURRENT YEAR

	At 01.04.24	Net movement in funds	At 31.03.25
	£	£	£
Unrestricted funds			
General Fund	443,633	(54,383)	389,250
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>443,633</u>	<u>(54,383)</u>	<u>389,250</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General Fund	47,159	(101,542)	(54,383)
	<u> </u>	<u> </u>	<u> </u>
	<u>47,159</u>	<u>(101,542)</u>	<u>(54,383)</u>

St Helier & Surrey KPA (Kidney Patients Association)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

13. MOVEMENT IN FUNDS (Continued) – PRIOR YEAR

	At 01.04.23 £	Net movement in funds £	At 31.03.24 £
Unrestricted funds			
General Fund	418,806	24,827	443,633
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>418,806</u>	<u>24,827</u>	<u>443,633</u>

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

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

14. RELATED PARTY TRANSACTIONS

There were no related party transactions for the year ended 31 March 2025 nor for the year ended 31 March 2024.