

# Kent Kidney Patients Association

Unaudited Accounts

for the Year Ended 29 February 2024

Beresfords  
Chartered Certified Accountants  
1-2 Rhodium Point  
Spindle Close  
Hawkinge  
Folkestone  
Kent  
CT18 7TQ

## **Kent Kidney Patients Association Contents**

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**Chartered Certified Accountants' Report to the Chairperson on the Preparation of the  
Unaudited Financial Information of  
Kent Kidney Patients Association  
for the Year Ended 29 February 2024**

In accordance with the engagement letter we have prepared for your approval the financial information of Kent Kidney Patients Association for the year ended 29 February 2024 which comprises the Income and Expenditure Account, the Balance Sheet and the related notes from the entity's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants (ACCA), we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html>.

This report is made solely to you, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial information of Kent Kidney Patients Association and state those matters that we have agreed to state to you in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [https://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Ms L Molina for our work or for this report.

You have approved the financial information for the year ended 29 February 2024 and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.



Beresfords  
Chartered Certified Accountants

1-2 Rhodium Point  
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CT18 7TQ

Date : 5/12/24


**Kent Kidney Patients Association**  
**Approval of Financial Information for the Year Ended 29 February 2024**

In accordance with the engagement letter, I approve the financial information which comprises the Income and Expenditure Account, the Balance Sheet and the related notes.

I acknowledge my responsibility for the financial information, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing Beresfords with all information and explanations necessary for its compilation.

I give my authority for the financial information to be submitted to HM Revenue and Customs.

The financial information was approved by the chairperson on .....4/12/24.....

  
.....  
Ms L Molina  
Chairperson

**Kent Kidney Patients Association**  
**Income and Expenditure Account for the Year Ended 29 February 2024**

	2024 £	2023 £
<b>Income</b>		
General Donations	24,395	18,737
In memory	1,126	1,123
Caravan	16,000	14,125
Fundraising	<u>-</u>	<u>808</u>
	41,521	34,793
<b>Expenditure</b>		
Insurance	133	140
Gardening	1,430	-
Telephone	-	155
Computer software and maintenance costs	244	-
Printing, postage and stationery	370	164
Trade subscriptions	356	397
Transplant games	1,983	6,803
Welfare payments	8,180	3,664
Sundry expenses	291	382
Caravan expenses	18,667	15,197
Renal Unit Support	3,160	3,630
Support groups	443	181
Motor expenses	1,190	1,774
Travel and subsistence	758	368
Fundraising costs	804	564
Promotional expenses	2,230	6,879
Accountancy fees	312	300
Bookkeeping and payroll fees	277	-
Bank charges	60	92
Depreciation	-	1,199
(Profit)/loss on disposal of tangible fixed assets	<u>(1,618)</u>	<u>-</u>
	39,270	41,889
<b>Other income</b>		
Government grants receivable	2,997	1,199
<b>Interest receivable</b>		
Bank interest receivable	<u>855</u>	<u>125</u>
<b>Excess of income over expenditure/(expenditure over income)</b>	<u><u>6,103</u></u>	<u><u>(5,772)</u></u>



**Kent Kidney Patients Association**  
**Balance Sheet as at 29 February 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	2	-	2,997
<b>Current assets</b>			
Debtors	3	203	376
Cash at bank and in hand		<u>34,883</u>	<u>28,680</u>
		<u>35,086</u>	<u>29,056</u>
<b>Current liabilities</b>			
Other creditors		-	2,997
Accruals		<u>312</u>	<u>385</u>
	4	<u>312</u>	<u>3,382</u>
<b>Net current assets</b>		<u>34,774</u>	<u>25,674</u>
<b>Net assets</b>		<u>34,774</u>	<u>28,671</u>
<b>Financed by:</b>			
Reserve account		<u>34,774</u>	<u>28,671</u>

These financial statements were approved on 4/12/24

I approve the accounts and confirm that I have made available all relevant records and information for their preparation.

  
 Ms L Molina  
 Chairperson

**Kent Kidney Patients Association**  
**Notes to the Financial Statements for the Year Ended 29 February 2024**

**1 Accounting policies**

**Basis of preparation**

The accounts have been prepared under the historical cost convention.

**Turnover**

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

**Depreciation**

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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Caravans	10% straight line
Motor vehicles	20% straight line

**2 Tangible fixed assets**

	<b>Motor vehicles and Caravans £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 March 2023	56,214	56,214
Disposals	<u>(5,995)</u>	<u>(5,995)</u>
At 29 February 2024	<u>50,219</u>	<u>50,219</u>
<b>Depreciation</b>		
At 1 March 2023	53,217	53,217
Eliminated on disposal	<u>(2,998)</u>	<u>(2,998)</u>
At 29 February 2024	<u>50,219</u>	<u>50,219</u>
<b>Net Book Value</b>		
At 29 February 2024	<u>-</u>	<u>-</u>
At 28 February 2023	<u>2,997</u>	<u>2,997</u>

**3 Debtors**

**Kent Kidney Patients Association**  
**Notes to the Financial Statements for the Year Ended 29 February 2024**

	2024 £	2023 £
Other debtors	-	160
Prepayments	<u>203</u>	<u>216</u>
	<u>203</u>	<u>376</u>



**Kent Kidney Patients Association**  
**Notes to the Financial Statements for the Year Ended 29 February 2024**

**4 Current liabilities**

	2024 £	2023 £
Other creditors	-	2,997
Accruals	312	385
	<u>312</u>	<u>3,382</u>