

**KENT KIDNEY PATIENTS ASSOCIATION
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025**

Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
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CT18 7TQ

Kent Kidney Patients Association Contents

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**Kent Kidney Patients Association
Reference and Administrative Details
For The Year Ended 28 February 2025**

Trustees	Ms K Jenkins Ms C White Ms G Molina
Charity Number	295090
Business	PO Box 1402 Maidstone Kent ME14 9XZ
Independent Examiner	Daniel Payne FCCA Beresfords Chartered Certified Accountants 1-2 Rhodium Point Spindle Close Hawkinge, Folkestone Kent CT18 7TQ

Kent Kidney Patients Association Trustees' Report For The Year Ended 28 February 2025

The trustees present their report and the financial statements for the year ended 28 February 2025.

Objectives and Activities

Aims and Objectives

To promote, throughout Kent, the welfare of people with chronic kidney disease (CKD) including their families, friends and carers.

Significant Activities

KKPA helps facilitate and fund renal patient support groups.

KKPA provides welfare grants.

KKPA provides free holidays for renal patients at its two caravans at Combe haven Holiday Park in Hastings.

KKPA supports the 6 dialysis units across Kent.

KKPA organises days out for renal patients.

KKPA sponsors Team Kent at the British Transplant Games.

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Additional Note

KKPA Trustees are authorised to spend a maximum of £500 to support an individual patient, any costs above this amount needs majority approval of committee members.

Achievements and Performance

Main Achievements

KKPA has provided support groups for kidney patients throughout the year. This has created a safe space for people to share their mutual experiences. Feedback has been positive and patients have expressed feeling less isolated and improved mental health by feeling part of a community.

KKPA has provided free holidays to patients and their families at Combe Haven Holiday Park, many of the kidney patients that participate are low-income households and would not have been able to afford a holiday with their family otherwise.

KKPA has provided welfare grants to help top up patients' Gas and Electric meters. Fuel poverty is a major factor for kidney patients.

KKPA provided dialysis patients with Christmas presents and bingo and raffle prizes.

KKPA maintains the gardens at the dialysis unit in Maidstone. This allows for patients to have a quiet space in nature to await transport. Some patients do not have their own garden, so they very much enjoy having a garden available to them.

Additional Note

As Trustees we strongly feel that KKPA has achieved its objectives set out for the year. In addition, our volunteers have worked closely with advocacy officers of The National Kidney Federation and Kidney Care UK, two of the largest national kidney charities. This helps to keep our volunteers up to date with the latest information on government welfare reform and disability laws. It means we can better help our patients deal with benefit claims.

KKPA has hosted a music festival, offered horse grooming sessions and run a tombola stall at local village fetes in the Summer. All proceeds went to KKPA.

Financial Review

Kent Kidney Patients Association Trustees' Report (continued) For The Year Ended 28 February 2025

Financial Position

KKPA's main funding this year came from a £17,300 grant awarded by the Alan Squirrel Artificial Kidney Unit Trust.

A grant of £1,000 was awarded by the Bennett Pain Charitable Trust.

Just giving page donations are received from individual sporting events and in memory donations.

Reserves Policy

Reserves of £20,500 are held for use as follows:-

£15,000 is reserved for the site fees at Haven Holiday Park, where KKPA has two caravans. This is to keep facilitating free holidays for kidney patients.

£2,000 is reserved to meet welfare grants, that may be needed by kidney patients throughout the year.

£1,000 is reserved to keep facilitating the kidney patient support group.

£1,000 is reserved for supporting the 6 six dialysis units across Kent to include patient Christmas presents and bingo and raffle prizes.

£500 is reserved to cover Insurance costs, personal liability insurance for our volunteers and public liability insurance for fundraising events, KKPA also pays insurance for "Chester" a horse owned by a kidney patient that we use at fundraising events.

£1,000 is reserved to cover volunteer expenses, such as mileage and food while volunteering.

Any money left in the KKPA bank accounts goes towards hiring another caravan during the school summer holidays, cleaning fees, maintenance and repairs needed at the caravans. We also try to fund as many patient days out as we can and help sponsor Team Kent at the British Transplant Games.

Structure, Governance and Management

Governing Document

The charity is governed by a constitution adopted on 22 January 1986, which was amended on 28th April 1987, 19th April 2000 and 7th December 2020.

Trustee Selection Methods

KKPA currently has three Trustees with plans to add two more in 2026. KKPA also has a working committee comprised of 7 other members.

Trustees are elected at the AGM.

Statement of Trustees' Responsibilities

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

The law applicable to charities in England and Wales 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 the 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 judgments and accounting estimates that are reasonable and prudent; 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 adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

**Kent Kidney Patients Association
Trustees' Report (continued)
For The Year Ended 28 February 2025**

The trustees are responsible for the maintenance and integrity of the corporate 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.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Ms G Molina

Trustee

Date 23/12/25

Kent Kidney Patients Association
Independent Examiner's Report to the Trustees of Kent Kidney Patients Association
For The Year Ended 28 February 2025

I report to the trustees on my examination of the accounts of Kent Kidney Patients Association (the Trust) for the year ended 28 February 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 Trust 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 contents 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.



Daniel Payne FCCA
Date 23/02/25
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge, Folkestone
Kent
CT18 7TQ

**Kent Kidney Patients Association
Statement of Financial Activities
For The Year Ended 28 February 2025**

		2025	2024
		Unrestricted	Unrestricted
		funds	funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	30,237	44,518
Investments	4	932	855
Other	5	-	1,618
		<u>31,169</u>	<u>46,991</u>
EXPENDITURE ON:			
Raising funds	7	(6,886)	(803)
Charitable activities:	7		
Kent Kidney Patients Association		(38,872)	(40,085)
		<u>(45,758)</u>	<u>(40,888)</u>
NET (EXPENDITURE)/INCOME		<u>(14,589)</u>	<u>6,103</u>
NET MOVEMENT IN FUNDS		<u>(14,589)</u>	<u>6,103</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		<u>34,774</u>	<u>28,671</u>
TOTAL FUNDS CARRIED FORWARD	13	<u><u>20,185</u></u>	<u><u>34,774</u></u>

The notes on pages 8 to 11 form part of these financial statements.

**Kent Kidney Patients Association
Statement of Financial Position
As At 28 February 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
CURRENT ASSETS			
Debtors	11	143	203
Cash at bank and in hand		21,194	34,883
		<u>21,337</u>	<u>35,086</u>
Creditors: Amounts Falling Due Within One Year	12	(1,152)	(312)
NET CURRENT ASSETS (LIABILITIES)		<u>20,185</u>	<u>34,774</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>20,185</u>	<u>34,774</u>
NET ASSETS		<u>20,185</u>	<u>34,774</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		20,185	34,774
TOTAL FUNDS	13	<u>20,185</u>	<u>34,774</u>

On behalf of the board



Ms G Molina

Trustee

Date 23/12/25

The notes on pages 8 to 11 form part of these financial statements.

**Kent Kidney Patients Association
Notes to the Financial Statements
For The Year Ended 28 February 2025**

1. General Information

Kent Kidney Patients Association is an unincorporated charity registered with the Charity Commission, registered charity number 295090. The principal address is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

General

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

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.

2.3. Resources Expended

General

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.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	between 5 and 10 years straight line
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2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

Kent Kidney Patients Association
Notes to the Financial Statements (continued)
For The Year Ended 28 February 2025

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	11,937	25,521
Grants	18,300	18,997
	<u>30,237</u>	<u>44,518</u>

4. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	932	855

5. Other Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Gain on disposal of tangible fixed assets held for charity's own use	-	1,618

6. Net Income/ (Expenditure)

The net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Gain/Loss on disposal of tangible fixed assets	-	(1,618)

7. Analysis of Expenditure

	2025
	Support costs
	(see note 8)
	£
Raising funds	6,886
Kent Kidney Patients Association	38,872
	<u>45,758</u>

	2024
	Support costs
	(see note 8)
	£
Raising funds	803
Kent Kidney Patients Association	40,085
	<u>40,888</u>

Kent Kidney Patients Association
Notes to the Financial Statements (continued)
For The Year Ended 28 February 2025

8. Support Costs

	2025		
	Raising funds	Kent Kidney Patients Association	Total
	£	£	£
Employee costs	-	854	854
General administration	6,886	36,866	43,752
Governance costs	-	1,152	1,152
	<u>6,886</u>	<u>38,872</u>	<u>45,758</u>

	2024		
	Raising funds	Kent Kidney Patients Association	Total
	£	£	£
Employee costs	-	758	758
General administration	803	39,015	39,818
Governance costs	-	312	312
	<u>803</u>	<u>40,085</u>	<u>40,888</u>

9. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	1,152	312
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	-	-
	<u>1,152</u>	<u>312</u>

10. Tangible Assets

	Motor Vehicles
	£
Cost	
As at 1 March 2024	50,219
As at 28 February 2025	<u>50,219</u>
Depreciation	
As at 1 March 2024	50,219
As at 28 February 2025	<u>50,219</u>
Net Book Value	
As at 28 February 2025	-
As at 1 March 2024	-

Kent Kidney Patients Association
Notes to the Financial Statements (continued)
For The Year Ended 28 February 2025

11. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	143	203

12. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Accruals and deferred income	1,152	312

13. Movement in Funds

	As at 1 March 2024	Income	Expenditure	As at 28 February 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	34,774	31,169	(45,758)	20,185
Total funds	34,774	31,169	(45,758)	20,185

	As at 1 March 2023	Income	Expenditure	As at 29 February 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	28,671	46,991	(40,888)	34,774
Total funds	28,671	46,991	(40,888)	34,774

14. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2025	2024
	£	£
Travel	1,385	-

15. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.