

Charity Registration No. 800733

Company Registration No. 02229663 (England and Wales)

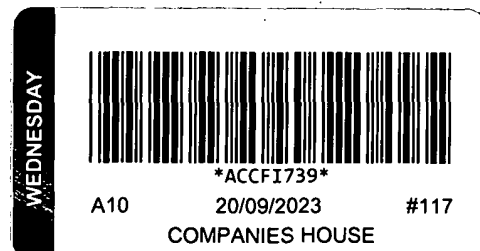
THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION

*IMPROVING LIVES BY SUPPORTING PROFESSIONALS IN THE
DELIVERY OF KIDNEY CARE & RESEARCH*

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022



**THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
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**THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. 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 1 January 2019) and the Charities Act 2016.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with The Renal Association's governing document, the Companies Act 2006 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

"Improving lives by supporting professionals in the delivery of kidney care and research"

The UK Kidney Association (UKKA) is the leading professional body for the UK kidney community. We welcome members working in clinical renal care, treating and caring for people with kidney disease, those working in research, or related sciences and fields and all allied healthcare professionals.

We are transforming the way kidney care and research is delivered in the UK and beyond. Our decisions have been and will continue to be guided by our values:

- Placing patients at the centre of all decisions we make
- Effective representation of our membership and their views
- Celebrating differences and promoting equality
- Working in partnership with those who share our mission
- Equity of access to all services, regardless of professional group
- Ensuring data is accurate and published in the public domain
- Using data to continually drive quality and improvement
- Respecting and developing our staff
- Leading with kindness and compassion

To achieve this, we will value and support all our members from all the professions that make us the UKKA. The UKKA can only be successful if each of the professional groups feel they have a valued place within it. It is also crucial we play our part within the kidney community working with partner charities, both patient and professional facing, along with statutory bodies at a national and regional level. These aims have required new structures and ways of working but are built on firm foundations of good governance including an active and engaged group of trustees, a patient and professional council supporting and shaping strategic decisions along with an experienced executive.

ISN Fellowship Program

The ISN Fellowship Program provides an opportunity for UK units to host trainees from the developing world for up to 12 months. Since 2002, the UK has hosted 53 ISN fellows based in 15 centres through the generous support of the ISN, Kidney Research UK and the UK Kidney Association. There is presently 1 ISN fellow training in Edinburgh.

**THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
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TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND
STRATEGIC REPORT)**

FOR THE YEAR ENDED 31 DECEMBER 2022

Strategic report

Achievements and performance

Meetings

4 to 28 January 2022:	Advanced Nephrology Course, held at Corpus Christi College, Oxford and online
27 to 28 January 2022:	BAPN Winter Meeting, held online
26 to 27 March 2022:	Renal SpR Club Spring Meeting, held online
12 to 13 May 2022:	BAPN GRID Training Days, held at University of Manchester Conference Centre
7 to 9 June 2022:	UK Kidney Week 2022, held at Hilton Birmingham Metropole and online
23 to 24 September 2022:	Renal Pharmacy Group Annual Conference, held at the Arden Hotel, Birmingham
22 to 23 October 2022:	Renal SpR Club Autumn Meeting, held online
17 to 18 November 2022:	BAPN GRID training days, held at the Bedford Hotel, London
18 November 2022:	Paediatrics Surgical Challenges Meeting, held at The University of Manchester
Monthly webinars and international case discussions.	

Renal Association awards and prizes

Raine Award

The Raine award is made annually to a relatively junior member who has made a significant contribution to research. In 2022 this was awarded to Dr Jennifer Lees.

Walls Bursaries

The John Walls Bursary enables two members, a clinician and non-clinician, to spend short periods at other centres, generally outside the UK, to learn new laboratory techniques or gain new clinical skills. In 2022 no awards were offered.

Lockwood Award

The Lockwood Award is awarded to help members to present work and combine this with a visit to a collaborating laboratory or clinical nephrology unit overseas. In 2022 no awards were offered.

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TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND
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FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

Where our income came from?

Our total income for 2022 was £4,123,522 (2021: £4,233,376) a decrease of 3%.

Income from charitable activities: The majority of income is sourced from capitation fees which accounted for £2,197,440 (2021: £2,156,881). Other income consists mainly of project work, sponsorship for events and other meetings (see note 4). The additional income in 2022 was a result of the transition from virtual to physical meetings, the expansion of the events team and the relating cross charge for these staff. Income from memberships rose to a total of £177,484 (2021: £150,641), driven by new corporate members. Income from scientific meetings increased to £223,418 (2021: £104,791), this is due to delegate registrations for UK Kidney Week and other educational events.

Income from donations, legacies and grants decreased to £178,656 (2021: £485,362). This reduction was due to the closure of the BRS/KCUK grants, deferred income from programmes and the cessation of the NephWork project.

Income from investments: Increased to £9,533 (2021: £7,772).

Where was it spent?

Our total expenditure for 2022 was £4,057,765 (2021: £3,185,243) an increase of 27%.

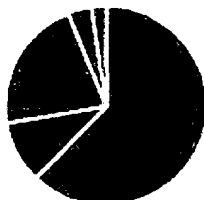
Direct costs: We spent £275,861 in 2022 (2021: £33,200) this increase was a result of the transition from virtual to physical meetings.

Support costs: Management costs increased to £2,276,428 (2021: £1,948,617) as we developed and grew our events team and internal secretariat to manage the new organisational structure. This is also why our secretariat fees increased to £282,845 (2021: £103,791). We also invested in our IT support staff in preparation for an extensive reconfiguration of our IT infrastructure in 2023, where we spent of £364,602 in 2022 (2021: £278,157). Legal and professional costs increased to £520,670 (2021: £322,427) as we are preparing to launch a new website in 2023 and have been working with an external developer. We starting travelling more to meetings as restrictions reduced, spending £86,981 (2021: £24,646).

Grants payable decreased to £69,987 (2021: £318,345), this reduction was due to the closure of the BRS/KCUK grants as discussed under grant income.

For further information please see notes 7-9.

Expenditure Breakdown



■ Staff Costs ■ IT ■ Professional Consultants ■ Meeting Expenses ■ Office Costs ■ Travel

Financial position

The UK Kidney Association had an overall surplus for 2022 of £65,533 (2021: £1,047,985). The association had an overall deficit of £25,309 (2021: surplus of £611,488) and the UK Renal Registry had a surplus of £90,842 (2021: £436,497). At the end of 2022 total assets held by the UKKA were £3,622,963 (2021: £3,557,430).

**THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
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TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND
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FOR THE YEAR ENDED 31 DECEMBER 2022

Reserves policy

The trustees of the UK Kidney Association (UKKA) are obligated to act in the interests of the charity and protect and safeguard the assets with care and skill and in an accountable manner. The reserves policy has been developed by the trustees to explain to the stakeholders why we hold a particular amount of reserves, to demonstrate that finances are being properly managed and provide assurance of our overall resilience and ability to cover the winding up costs of the charity should that become necessary.

The benchmark for 2022 was to hold an average of £3.9 million in reserve. All reserves are held either in short to medium term investments or as cash in hand at the bank. The reserves at 31/12/2022 were £3,622,963 (2021: £3,557,430) which was slightly below the benchmark but agreed by the board as we decided to invest in our infrastructure in 2022. Overall the UKKA is very secure. The reserves held are sufficient to cover 10 months operating costs and this should be maintained. These reserves held fluctuate throughout the year due to the seasonality of our income however a minimum of one year of staff salaries must be always maintained, which we adhered to for 2022.

Investment policy

The trustees are governed by the Trustee Act 2000 and invest to ensure the best financial return with an acceptable level of risk and whilst still maintaining liquidity. All funds have a minimum credit rating of A- and have an ethical policy which excludes investment in pharmaceutical companies, tobacco companies and companies involved in the production or distribution of alcohol.

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FOR THE YEAR ENDED 31 DECEMBER 2022

Organisational development and future plans

Developing Leadership:

- Developing current and future UKKA leaders via a suite of leadership programmes
- Supporting national and regional leadership including national programmes
- Supporting all healthcare professionals who work in kidney services by :
 - Optimising the care that they deliver, reducing variations and continuously improving quality
 - Setting high standards and enabling comparative audit of patient care and data through guidelines and the UK Renal Registry
 - Facilitating training and utilising Quality Improvement methodology supported by KQuIP

Research:

- Working closely with partners within the UK Kidney Research Consortium and beyond
- Promoting and aiding research to reduce the burden of kidney disease and its impact on patients
- Investigating and evaluating services
- Optimising the use of available real-world data to facilitate research

Workforce:

- Monitoring the current and future workforce requirements
- Engaging in shaping the future workforce
- Educating and developing the future workforce in response to technology and other changes working with statutory bodies to shape curriculum as well as delivering our own courses such as;
 - UK Kidney Week
 - ANC
 - Webinars and other annual conferences for differing professional membership groups

Education:

- Provision and facilitation of education to deliver the best possible care for people with kidney disease
- Assisting with undergraduate and postgraduate training through seminars and webinars on latest development, UK Kidney Week, Advanced Nephrology Courses and e-Learning modules

Quality Improvement & Assurance:

- Create and support leadership within renal services by:
 - Enabling leaders to shape policy for kidney care services both locally and nationally
 - Influencing kidney care nationally and internationally
 - Working with colleagues and partners to level up kidney care
 - Providing optimal and sustainable kidney care
 - Implementing digital solutions and empowering people living with kidney disease to access them

Shaping Services:

- Working with local commissioning services and national policy makers to shape service specifications
- Working with regional commissioning to ensure high standards of care
- Campaigning nationally and locally with partners to raise awareness of kidney disease and the services that prevent and treat it

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The UK Kidney Association is a company limited by guarantee by its Memorandum and Articles of Association, revised in November 2020. It is registered as a charity with the Charity Commission.

**THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
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TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND
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FOR THE YEAR ENDED 31 DECEMBER 2022

Key management remuneration

The Key Management Personnel of the Charity consists of the Chief Executive Officer and Head of Operations. Where such individuals or those closely connected with them are remunerated by the Charity, their pay is set by a standard salary-band matrix.

Related parties

None of the trustees receive remuneration or other benefits from their work with the charity. As per the amendment in the articles, the payment of reasonable and proper fees to the employer of the President is now permitted. No payments to a president have been made to date.

Related party transactions have been disclosed in note 21.

Recruitment and appointment of new trustees

The Trustees of the Association are appointed in a general meeting and each individual appointment shall be for a term in office as follows:

Position	Appointed by	Term	Role
President x2	Elected position (ballot of all members)	Will normally serve for five years in total; one as President-Elect, followed by two or three years as President, followed by two or one further years as Past President.	Chair of the Trustees. Overall strategic leadership of the Association, Chair the board of trustees, UKKA Council and Professional Council.
Past President	See President	See President	Assists the President in carrying out his/her duties and responsibilities. Chairs Governance and Nominations Committee.
President Elect	See President	See President	See President
Clinical Vice President x 2	Elected position (ballot of all members)	Will normally serve for three years and a maximum of four years.	Chair of the Clinical Affairs Board, which co-ordinates the joint functions of the: Clinical Services Committee; Clinical Practice Guidelines Committee; Patient Information Committee; Kidney Patient Safety Committee and the Sustainable Kidney Care Committee.
Academic Vice President x 2	Elected position (ballot of all members)	Will normally serve for three years and a maximum of four years.	Chair of the Academic Affairs Board, which co-ordinates the joint functions of the: International Committee, Education and Training Committee, Research Committee, Renal Scientists Committee and the Rare Disease Committee.
Honorary Secretary	Appointed by the trustees	Will normally serve for three years and a maximum of four years.	Membership enquiries, general enquiries, communication with the membership, planning of meetings, coordinates UKKA responses to consultations.
Honorary Treasurer	Appointed by the trustees	Will normally serve for three years and a maximum of four years	Accounts, contracts, budgeting. Chairs the Finance and Risk Committee.
President of the British Association for Paediatric Nephrology (BAPN)	Elected position (ballot of all paediatric members)	Will normally serve for a maximum of three years.	Chairs Paediatric Affairs Committee.
Non-member trustee	Appointed by trustees	Will normally serve for three years and a maximum of six years	Member of the Finance and Risk Committee and Governance and Nominations Committee.
Appointed member trustees	Appointed by trustees	Will normally serve for three years and a maximum of four years	Roles and titles to be appointed by the trustees

**THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
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TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND
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FOR THE YEAR ENDED 31 DECEMBER 2022

Induction and training of new trustees

Newly elected members are advised of their responsibilities as directors and trustees via a job description. They have a period of hand-over with their predecessor before formally taking up the role.

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. The Finance and Risk Committee meet quarterly to review any risks, to ensure our systems are robust and to report on this risk to the trustee board. Good governance is imbedded in our organisation's culture and structure which allows us to react swiftly when necessary.

Organisational structure

Founded in 1950, the UK Kidney Association (formally The Renal Association) is led by the Board of Trustees who work closely with appointed officers and members of the UKKA Council. The board of trustees meets regularly to direct the affairs of the Charity and consult representatives from other related organisations. The Finance & Risk and Governance & Nomination Committees consider their areas of focus in great detail and report recommendations and risks to the Board of Trustees. Development and management of specific clinical and academic activities is delegated to sub-committees who report their proceedings to the Clinical or Academic Affairs Committees.

Committees and other bodies

The Clinical Affairs Board coordinates the activities of the following committees:

Committee Name	Chair
Clinical Services Committee	Dr Marie Condon
Clinical Practice Guidelines Committee	Prof James Burton
Patient Information Committee	Dr Yincen Tse
Patient Safety Committee	Dr Katy Jones and Ms Karen Jenkins
Sustainable Kidney Care Committee	Dr Suren Kanagasundaram and Dr Rona Hutton

The Academic Affairs Board coordinates the activities of the following committees:

Committee Name	Chair
International Committee	Prof Sunil Bhandari
Rare Diseases Committee	Prof Danny Gale
Education and Training Committee	Prof Debasish Banerjee

Public Benefit Statement

The trustees ensure that all activities and future plans are in line with the Renal Association's aims and that these take into account the Charities Commission's guidance on public benefit. The trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'. The charitable purposes of the Association are set out in its objectives on page 1.

Draft Financial Statements at 18 August 2023 at 09:25:08

**THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
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TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND
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FOR THE YEAR ENDED 31 DECEMBER 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02229663 (England and Wales)

Registered Charity number

800733

Registered office

Brandon House Building 20a1, Southmead Road, Filton, Bristol, BS34 7RR

**THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND
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FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees

President	Prof Paul Cockwell	Professor of Nephrology
President MDT	Ms Clare Morlidge (Appointed October 2022)	Pharmacist Advanced
	Dr Sharlene Greenwood (Previously)	Consultant Physiotherapist
Past President	Dr Sharlene Greenwood (Appointed October 2022)	Consultant Physiotherapist
	Dr Graham Lipkin (Previously)	Consultant Nephrologist
Honorary Treasurer	Prof Claire Sharpe	Professor of Nephrology
Honorary Secretary	Prof Alan Salama	Professor of Nephrology
Co-Academic Vice President	Prof Neil Sheerin	Professor of Nephrology
Co-Academic Vice President	Prof Helen Hurst	Consultant Nurse
Co-Clinical Vice President	Dr Katie Vinen	Consultant Nephrologist
Co-Clinical Vice President	Ms Karen Jenkins	Consultant Nurse
BAPN President	Dr Jan Dudley	Consultant Paediatric Nephrologist
Non-member Trustee	Mr David Silver	Head of European Investment Banking
Non-member Trustee	Ms Heather Lawrence	Chair of the London Ambulance Service

The Company Directors /Trustees met formally four times in 2022 on: 25 March, 6 June, 25 October and 6 December 2022. They were additionally in close contact throughout the year, by regular email, telephone communications and scheduled fortnightly Trustee meetings.

Company Secretary

Prof Alan Salama

Auditors

Haines Watts Bristol Ltd, Bath House, 6-8 Bath Street, Bristol, BS1 6HL

The auditors will be proposed for re-appointment at the forthcoming Annual General Meeting.

Accountants

Evans & Partners, 9 Bank Road, Kingswood, Bristol, BS15 8LS

The accountants will be proposed for re-appointment at the forthcoming Annual General Meeting

Bankers

Bank of Scotland

Metro Bank

Solicitors

Blake Morgan, Bradley Court, Park Place, Cardiff, CF10 3DR

**THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
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TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND
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FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of Trustees responsibilities

The trustees (who are also the directors of The Renal Association for the purposes of company law) 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), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

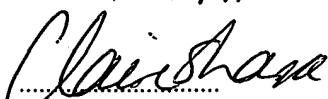
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 31/12/23 and signed on the board's behalf by:


.....
Professor Claire Sharpe

**THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT**

**TO THE TRUSTEES OF THE RENAL ASSOCIATION T/A THE UK KIDNEY
ASSOCIATION**

Opinion

We have audited the financial statements of The Renal Association (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
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INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF THE RENAL ASSOCIATION T/A THE UK KIDNEY
ASSOCIATION**

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
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INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF THE RENAL ASSOCIATION T/A THE UK KIDNEY
ASSOCIATION**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities outlined above, to detect material misstatements in respect of irregularities, including fraud. We obtained an understanding of the legal and regulatory framework applicable to the charitable company, including those areas that could reasonably be expected to have a material effect on the financial statements. The most significant were identified as The Companies Act 2006, UK GAAP (FRS102), The Charities SORP (FRS102) and The Charities Act 2011.

We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- Making enquiries of management in respect to the susceptibility and suspicion of fraud;
- Obtaining an understanding of the internal control structure;
- Closely examining significant unusual transactions outside the charitable company's normal activities;
- Substantive testing on journal entries for any signs of manipulation;
- Detailed review of accounting estimates;
- Agreeing a sample of employee's details to payroll/HR records and contracts;
- Substantively testing the recognition and completeness of the charitable company's income streams; and
- Testing the allocation of income and expenditure to the correct funds of the charitable company.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

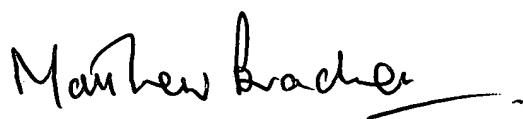
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF THE RENAL ASSOCIATION T/A THE UK KIDNEY
ASSOCIATION**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Matthew Bracher FCA (Senior Statutory Auditor)
for and on behalf of Haines Watts Bristol Limited
Chartered Accountants and Statutory Auditors
Bath House
6-8 Bath Street
Bristol
BS1 6HL

Date: 03/09/2023

THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Designated funds £	Total 2022 £	Total 2021 £
<u>Income and endowments from:</u>					
Donations, legacies and grants	2	41,768	136,888	178,656	485,362
Charitable activities	3	839,386	3,088,410	3,927,796	3,390,921
Investments	5	137	9,396	9,533	7,772
Other income	6	7,537	-	7,537	349,321
Total income		888,828	3,234,694	4,123,522	4,233,376
<u>Expenditure on:</u>					
<u>Charitable activities</u>					
Expenditure of charitable activities	7	832,833	3,224,932	4,057,765	3,185,243
Net income for the year/ Net incoming resources		55,995	9,762	65,757	1,048,133
<u>Other recognised gains and losses</u>					
Other gains or losses	12	-	(224)	(224)	(148)
Transfers between funds		(81,304)	81,304	-	-
Net movement in funds		(25,309)	90,842	65,533	1,047,985
Fund balances at 1 January 2022		828,296	2,729,134	3,557,430	2,509,445
Fund balances at 31 December 2022		802,987	2,819,976	3,622,963	3,557,430

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 31 DECEMBER 2022

		Unrestricted funds £	Designated funds £	2022 Total funds £	2021 Total funds £
	Notes				
Fixed assets					
Tangible assets	14	1,615	56,275	57,890	35,310
Current assets					
Debtors	15	222,791	826,857	1,049,648	797,196
Cash at bank and in hand		734,505	2,164,571	2,899,076	3,149,752
		<u>957,296</u>	<u>2,991,428</u>	<u>3,948,724</u>	<u>3,946,948</u>
Creditors: amounts falling due within one year	16	(155,924)	(227,727)	(383,651)	(424,828)
Net current assets		<u>801,372</u>	<u>2,763,701</u>	<u>3,565,073</u>	<u>3,522,120</u>
Total assets less current liabilities		<u>802,987</u>	<u>2,819,976</u>	<u>3,622,963</u>	<u>3,557,430</u>
Income funds					
Designated funds				2,819,976	2,729,134
Unrestricted funds				802,987	828,296
				<u>3,622,963</u>	<u>3,557,430</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees are responsible for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on



 Professor Claire Sharpe
 Trustee

Company Registration No. 02229663

THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(210,164)		1,050,010
Cash flows from investing activities					
Purchase of tangible fixed assets		(50,045)		(5,902)	
Interest received		9,533		7,772	
Net cash (used in)/generated from investing activities			(40,512)		1,870
Net (decrease)/increase in cash and cash equivalents			(250,676)		1,051,880
Cash and cash equivalents at beginning of year			3,149,752		2,097,872
Cash and cash equivalents at end of year			2,899,076		3,149,752
Notes to the Cash Flow Statement					
1. Analysis of changes in net debt					
Net cash			At 01/01/22	Cash flow	At 31/12/22
Cash at bank and in hand			3,149,752	(250,676)	2,899,076
Total			3,149,752	(250,676)	2,899,076

**THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting policies

Charity information

The Renal Association is a private company limited by guarantee incorporated in England and Wales. The registered office is Brandon House Building 20a1, Southmead Road, Bristol, BS34 7RR.

1.1 Accounting convention

The financial statements of the charitable company, 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 1 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 are prepared in sterling, which is the functional currency of the Renal Association. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

The accounts have been prepared on the assumption that the charitable company is able to continue as a going concern.

The charitable company holds unrestricted, general reserves of £802,987, designated reserves that can be drawn down if necessary of £2,819,976 and a cash balance of £2,899,076. The trustees consider that the charitable company has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

1.3 Charitable funds

Unrestricted funds are used in accordance with the charitable objectives at the discretion of the trustees.

Certain funds will be designated for specific purposes. The Executive Committee have decided that setting aside funds in this way is a useful financial discipline which will help the charity make the best use of its resources, even though there is no legal force to the designation.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in note 17 (movement in funds).

1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Full provision is made for subscriptions received in advance. All voluntary income is included in income on a receipt basis.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes. Capitation fees and grants are recognised on a receivable basis. Scientific meetings are recognised on a receipt basis when tickets for a course or event are purchased.

THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	33% on cost
Fixtures and fittings	25% on cost

Fixed assets are capitalised when the initial cost exceeds £500.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost. Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including trade and other creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Financial liabilities are derecognised when, and only when, the charity's contractual obligations are discharged, cancelled, or they expire.

1.8 Taxation

The charity is exempt from corporation tax on its charitable activities.

THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Leases

Rentals payable and receivable under operating leases are charges to the SoFA on a straight line basis over the period of the lease.

1.12 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

2 Donations, legacies and grants

	Unrestricted funds	Designated funds	Total 2022	Total 2021
	£	£	£	£
Grants	38,882	136,888	175,770	484,479
Donations	2,886	-	2,886	883
	<u>41,768</u>	<u>136,888</u>	<u>178,656</u>	<u>485,362</u>

Grants received, included in the above are as follows:

	2022 £	2021 £
Renal Association Unrestricted	38,882	204,845
Renal Registry Designated	136,888	279,634
	<u>175,770</u>	<u>484,479</u>

Draft Financial Statements at 18 August 2023 at 09:25:08

THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3 Income from charitable activities

	Capitation fees - Renal Registry	Subscriptions - Renal Association	Scientific meetings - Renal Association	Other income - Renal Association (See note 4)	Other income - Renal Registry (See note 4)	Total 2022	Total 2021
	£	£	£	£	£	£	£
Income from charitable activities	2,197,440	177,484	223,418	438,484	890,970	3,927,796	3,390,921
Analysis by fund							
Unrestricted funds	-	177,484	223,418	438,484	-	839,386	
Designated funds	2,197,440	-	-	-	890,970	3,088,410	
	<u>2,197,440</u>	<u>177,484</u>	<u>223,418</u>	<u>438,484</u>	<u>890,970</u>	<u>3,927,796</u>	
For the year ended 31 December 2021							
Unrestricted funds	-	150,641	104,791	274,128	-		529,560
Designated funds	2,156,881	-	-	-	704,480		2,861,361
	<u>2,156,881</u>	<u>150,641</u>	<u>104,791</u>	<u>274,128</u>	<u>704,480</u>		<u>3,390,921</u>

THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

4 Other charitable activity income

	Unrestricted funds	Designated funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Events	354,638	-	354,638	216,475
Cross charge	-	251,470	251,470	82,523
Project fees	-	65,732	65,732	98,459
Other income	83,846	573,768	657,614	581,151
	<u>438,484</u>	<u>890,970</u>	<u>1,329,454</u>	<u>978,608</u>

5 Investments

	Unrestricted funds	Designated funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Interest receivable	137	9,396	9,533	7,772
	<u>137</u>	<u>9,396</u>	<u>9,533</u>	<u>7,772</u>

6 Other income

During the year there was a transfer of assets totalling £7,537 relating to one entity. The assets transferred was as follows:

	2022	PNNG
Assets		7,537
Liabilities		-
Total		<u>7,537</u>

	2021	Renal Pharmacy Group	British Renal Society
Assets		64,646	284,675
Liabilities		-	-
Total		<u>64,646</u>	<u>284,675</u>

THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

7 Charitable activities costs

	Direct costs	Grant funding of activities (See note 8)	Support costs (See note 9)	Totals
	£	£	£	£
Expenditure of Charitable activities	<u>275,861</u>	<u>69,987</u>	<u>3,711,917</u>	<u>4,057,765</u>

8 Grants payable

The total grants paid to individuals during the year was as follows:

	2022 £	2021 £
Individual grants	<u>69,987</u>	<u>318,345</u>

THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

9 Support Costs

	Management	Finance	Information technology
	£	£	£
Expenditure of Charitable activities	2,276,428	1,413	364,602
	Human resources	Other	Governance costs
	£	£	£
Expenditure of Charitable activities	86,981	164,265	818,228
			Total
			£
Expenditure of Charitable activities			3,711,917

Support costs, included in the above, are as follows:

Management	2022	2021
	£	£
Trustees' expenses	-	-
Wages	1,898,675	1,663,447
Social security	190,576	155,868
Pensions	101,045	89,355
Training and Development	86,132	39,947
	2,276,428	1,948,617
Finance	2022	2021
	£	£
Bank charges	1,413	1,709
Information technology	2022	2021
	£	£
Computer, storage & advertising	364,602	278,157

(Continued)

Human resources	2022 £	2021 £
Travelling & Subsistence	86,981	24,646

2022
£

Office Costs	132,202	112,436
Postage and stationery	5,059	3,765
Depreciation of tangible fixed assets	27,465	20,784
Bad debt	(461)	694
	<u>164,265</u>	<u>137,679</u>

2022
£

Auditors' remuneration	5,900	5,600
Legal and professional	520,670	322,427
Secretarial fees	282,845	103,791
Accountancy and legal	8,813	11,073
	<u>818,228</u>	<u>442,891</u>

None of our trustees receive remuneration or other benefit from their work with the charity. Please see <https://ukkidney.org/sites/renal.org/files/Trustee%20Declarations%20of%20Interest%20-%20Website.pdf> for other declarations of interests. Trustees expenses are paid with accordance to The Renal Association expense claim policy. In 2022 3 trustees were reimbursed expenses totaling £877 (2021: £751 reimbursed to 4 trustees).

The average monthly number employees during the year was:

2022 Number	2021 Number
42	38

THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

11 Employees **(Continued)**

Employment costs	2022	2021
	£	£
Wages and salaries	1,898,675	1,663,447
Social security costs	190,576	155,868
Other pension costs	101,045	89,355
	<u>2,190,296</u>	<u>1,908,670</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022	2021
	Number	Number
Employees earning over £60,000	<u>2</u>	<u>2</u>

12 Other gains or losses

	2022	2021
	£	£
Foreign exchange losses	<u>224</u>	<u>148</u>

THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

13 STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted funds	Designated funds	Total funds
	£	£	£
<u>Income from:</u>			
Donations and legacies	205,728	279,634	485,362
Charitable activities	529,560	2,861,361	3,390,921
Investments	31	7,741	7,772
Other income	349,321	-	349,321
Total income	1,084,640	3,148,736	4,233,376
<u>Expenditure on:</u>			
Charitable activities			
Expenditure of Charitable activities	473,152	2,712,091	3,185,243
Other recognised gains and losses	-	148	148
Net Income/(Expenditure)	611,488	436,497	1,047,985
<u>Reconciliation of funds</u>			
Total funds brought forward	216,808	2,292,637	2,509,445
Total funds carried forward	828,296	2,729,134	3,557,430

14 Tangible fixed assets

	Computer equipment	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 January 2022	98,492	59,454	157,946
Additions	50,045	-	50,045
At 31 December 2022	148,537	59,454	207,991
Depreciation and impairment			
At 1 January 2022	88,976	33,660	122,636
Depreciation charged in the year	13,396	14,069	27,465
At 31 December 2022	102,372	47,729	150,101
Carrying amount			
At 31 December 2022	46,165	11,725	57,890
At 31 December 2021	9,516	25,794	35,310

THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

15 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	560,527	623,828
Purchase ledger debit balances	160,722	-
Other debtors	5,447	-
Prepayments and accrued income	322,952	173,368
	<u>1,049,648</u>	<u>797,196</u>

16 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	60,069	54,784
Trade creditors	79,124	5,396
Other creditors	48,306	47,830
Accruals and deferred income	196,152	316,818
	<u>383,651</u>	<u>424,828</u>

THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

17 Movement in funds

	At 01/01/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
Renal Association	828,296	(25,309)	802,987
Designated funds			
Renal Registry	2,729,134	90,842	2,819,976
Total funds	<u>3,557,430</u>	<u>65,533</u>	<u>3,622,963</u>

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

	Incoming resources £	Resources expended £	Transfers £	Movement in funds £
Unrestricted funds				
Renal Association	888,828	(832,833)	(81,304)	(25,309)
Designated funds				
Renal Registry	3,234,694	(3,225,156)	81,304	90,842
Total funds	<u>4,123,522</u>	<u>(4,057,989)</u>	<u>-</u>	<u>65,533</u>

Designated Funds

	Brought forward £	Incoming resources £	Resources expended £	Transfers £	Carried Forward £
Renal Registry Designated	<u>2,729,134</u>	<u>3,234,694</u>	<u>(3,225,156)</u>	<u>81,304</u>	<u>2,819,976</u>
Total Designated Funds	<u>2,729,134</u>	<u>3,234,694</u>	<u>(3,225,156)</u>	<u>81,304</u>	<u>2,819,976</u>

Funds**Renal Association Fund**

This fund represents the free reserves of the charity.

Renal Registry Fund

This fund represents amounts which are committed to the UK Renal Registry and have been set aside by the Executive Committee to help the charity make best use of its resources.

Transfer of Funds

During the year there was a transfer of £81,304 between unrestricted and designated funds. This was in relation to the opening of the Flagstone investment account.

THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

18 Share capital

The charitable company is limited by guarantee and therefore has no share capital. Each member's guarantee is limited to £1.

19 Retirement benefit schemes

Defined contribution schemes

The operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £101,045 (2021 : £89,355).

At the year end there were pensions of £14,934 (2021: £12,507) deducted from salaries but not yet paid over to the pension scheme administrator.

20 Operating lease commitments

The following operating lease payments are committed to be paid as follows:

Land and buildings

	2022 £	2021 £
Within one year	48,600	48,000
Between two and five years	192,000	192,000
In over five years	87,400	136,000
	<u>328,000</u>	<u>376,000</u>

21 Related party transactions

During the year, the UK Kidney Association was paid by Kidney Care UK £49,900, a related party due to the shared director Dr Graham Lipkin, (2021: £374,122) of which:

- £48,700 was for the KQulP, PREM and patient leaflets programmes, (2021: £194,051)
- £1,200 was for UK Kidney Week registration, (2021: £225)
- £0 was for the BRS grants (2021: £179,846)

Payments made to University Hospital Birmingham Trust relating to the GIRFT programme totaled £0 (2021: £91,133), a related party due to its employment of two trustees (Dr Lipkin and Prof Cockwell).

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	<u>254,958</u>	<u>248,443</u>

THE RENAL ASSOCIATION T/A THE UK KIDNEY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

22 Cash generated from operations	2022 £	2021 £
Surplus for the year	65,757	1,048,133
Adjustments for:		
Investment income recognised in statement of financial activities	(9,533)	(7,772)
Foreign exchange differences	(224)	(148)
Depreciation and impairment of tangible fixed assets	27,465	20,785
Movements in working capital:		
(Increase) in debtors	(252,452)	(71,529)
(Decrease)/increase in creditors	(41,177)	60,541
Cash (absorbed by)/generated from operations	(210,164)	1,050,010