

Charity No: NIC104608

Northern Ireland Kidney Patients Association

Report and Financial Statements

for the year ended 31 December 2023

Northern Ireland Kidney Patients Association

Charity No

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Northern Ireland Kidney Patients Association

General Information
for the Year Ended 31 December 2023

Charity No: NIC10460

Trustees

Patricia Gilbert
Nathan Fairbairn
Jean Michelo
Emma Proctor

Charity Number in Northern Ireland

NIC104608

Principal Address

C/o Dialysis Unit
Belfast City Hospital
Lisburn Road
Belfast City Hospital
BT9 7AB

Accountants:

ASM (N) Limited
30 Monaghan Street
Newry
BT35 6AA

**Accountants' Report to the Management Committee on the
for the Year Ended 31 December 2023**

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

1. Examine the accounts under section 65 of the Charities Act.
2. Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
3. State whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

ASM (N) Ltd
Chartered Accountants
30 Monaghan St
Newry
BT35 6AA

Date: 31/10/2024

Northern Ireland Kidney Patients Association

Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2023

Charity No: NIC104608

		Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources					
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Donations and grants	2	25,789	-	25,789	45,447
<i>Activities to generate funds:</i>					
Investment Income and Interest	3	250	-	250	227
Total incoming resources		26,039	-	26,039	45,674
Resources expended					
Cost of generating funds:					
Costs of generating voluntary income	4	21,813	-	21,813	3,808
Charitable activities	4	6,581	-	6,581	20,064
Governance costs	4	-	-	-	-
Total resources expended	4	28,394	-	28,394	23,871
Net movement in funds		(2,355)	-	(2,355)	21,803
Total Funds Brought Forward		98,085	-	98,085	76,282
Total Funds at 31 December 2023		95,730	-	95,730	98,085

Northern Ireland Kidney Patients Association

Balance Sheet as at 31st December 2023

	2023 £	Charity No	2022 £
Current Assets			
Cash at bank and in hand	95,730		98,085
	<u>95,730</u>		<u>98,085</u>
Total assets less current liabilities	<u>95,730</u>		<u>98,085</u>
	<u>95,730</u>		<u>98,085</u>
Net Assets	95,730		98,085
	<u>95,730</u>		<u>98,085</u>
Unrestricted Funds			
General Funds	95,730		98,085
	<u>95,730</u>		<u>98,085</u>
Total Funds	<u>95,730</u>		<u>98,085</u>
	<u>95,730</u>		<u>98,085</u>

The financial statements were approved and authorised for issue by the Management Committee and signed on its behalf by:

Patricia Gilbert
Chairperson

Date: 30/10/2024

Northern Ireland Kidney Patients Association

Notes forming part of the Financial Statements
For The Year Ended 31 December 2023

1. Accounting Policies

Charity No: NIC104608

1.1. Accounting convention

The accounts are prepared under the historical cost convention, modified when necessary to include the revaluation of certain fixed assets. The charity adopted SORP (FRS102) in the current year and an explanation of how the transition to SORP (FRS102) has attached the reported financial position and performance.

1.2. Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

2. Donations and Grants

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Donations & Fundraising	25,789	-	25,789	45,447
	<u>25,789</u>	<u>-</u>	<u>25,789</u>	<u>45,447</u>

3. Activities to generate funds:

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Bank Interest Received	250	-	250	227
	<u>250</u>	<u>-</u>	<u>250</u>	<u>227</u>

4. Total resources expended

	Charitable Activities £	Governance £	Total Charitable Activities £	Cost of Generating Funds £	Total Cost of Raising funds £	2022 Total £
Costs directly allocated to activities						
Admin			-	328	328	594
Bank			-	79	79	61
Insurance			-	820	820	836
Printing & Postage			-	199	199	1,066
Website			-			
NIKPA Merchandise	4,512		4,512		4,512	4,590
Donations	7,399		7,399		7,399	7,661
Patient Functions	14,414		14,414		14,414	7,794
Fundraising	642		642		642	1,268
Research	-		-		-	-
Governance costs						
Accountant		-	-		-	-
Trustee expenses		-	-		-	-
Total resources expended	<u>26,967</u>	<u>-</u>	<u>26,967</u>	<u>1,427</u>	<u>28,394</u>	<u>23,871</u>