

**Charity No: NIC104608**

**Northern Ireland Kidney Patients Association**

**Report and Financial Statements**

**for the year ended 31 December 2024**

**Northern Ireland Kidney Patients Association**

Charity No

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**Northern Ireland Kidney Patients Association**

**General Information**  
**for the Year Ended 31 December 2024**

Charity No: NIC10460

**Trustees**

Patricia Gilbert  
Jean Michelo  
Emma Proctor  
Joyce Guy

**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 2024**

Charity No: NIC104608

**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.

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

**Date: 30/10/2025**

**Northern Ireland Kidney Patients Association**

**Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 31 December 2024**

Charity No: NIC104608

		Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds:</b>					
<i>Voluntary income:</i>					
Donations and grants	2	56,135	-	56,135	25,789
<i>Activities to generate funds:</i>					
Investment Income and Interest	3	250	-	250	250
<b>Total incoming resources</b>		56,385	-	56,385	26,039
<b>Resources expended</b>					
<b>Cost of generating funds:</b>					
Costs of generating voluntary income	4	23,001	-	23,001	21,813
<b>Charitable activities</b>	4	17,777	-	17,777	6,581
<b>Governance costs</b>	4	-	-	-	-
<b>Total resources expended</b>	4	40,777	-	40,777	28,394
<b>Net movement in funds</b>		15,607	-	15,607	(2,355)
<b>Total Funds Brought Forward</b>		95,730	-	95,730	98,085
<b>Total Funds at 31 December 2024</b>		111,337	-	111,337	95,730

# Northern Ireland Kidney Patients Association

## Balance Sheet as at 31st December 2024

	2024 £	Charity No	2023 £
<b>Current Assets</b>			
Cash at bank and in hand	111,337		95,730
	<u>111,337</u>		<u>95,730</u>
<b>Total assets less current liabilities</b>	<u>111,337</u>		<u>95,730</u>
	<u>111,337</u>		<u>95,730</u>
<b>Net Assets</b>	111,337		95,730
	<u>111,337</u>		<u>95,730</u>
<b>Unrestricted Funds</b>			
General Funds	111,337		95,730
	<u>111,337</u>		<u>95,730</u>
<b>Total Funds</b>	<u>111,337</u>		<u>95,730</u>
	<u>111,337</u>		<u>95,730</u>

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

\_\_\_\_\_  
**Patricia Gilbert**  
**Chairperson**

**Date:**

**Northern Ireland Kidney Patients Association**

**Notes forming part of the Financial Statements**  
**For The Year Ended 31 December 2024**

**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 £	2024 Total £	2023 Total £
Donations & Fundraising	56,135	-	56,135	25,789
	<u>56,135</u>	<u>-</u>	<u>56,135</u>	<u>25,789</u>

**3. Activities to generate funds:**

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Bank Interest Received	250	-	250	250
	<u>250</u>	<u>-</u>	<u>250</u>	<u>250</u>

**4. Total resources expended**

	Charitable Activities £	Governance £	Total Charitable Activities £	Cost of Generating Funds £	Total Cost of Raising funds £	2023 Total £
<b>Costs directly allocated to activities</b>						
Admin			-	134	134	328
Bank			-	437	437	79
Insurance			-	917	917	820
Printing & Postage			-	402	402	199
Website			-			
NIKPA Merchandise	14,913		14,913		14,913	4,512
Donations	9,551		9,551		9,551	7,399
Patient Functions	13,450		13,450		13,450	14,414
Fundraising	974		974		974	642
Research	-		-		-	-
<b>Governance costs</b>						
Accountant		-	-		-	-
Trustee expenses		-	-		-	-
<b>Total resources expended</b>	<u>38,888</u>	<u>-</u>	<u>38,888</u>	<u>1,890</u>	<u>40,777</u>	<u>28,394</u>