

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 30 April 2023**  
**for**  
**Kidneys For Life**

Paterson Brodie Limited  
Chartered Certified Accountants  
Cliveden Chambers  
Cliveden Place  
Longton  
Stoke-on-Trent  
Staffordshire  
ST3 4JB

**Kidneys For Life**

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for the Year Ended 30 April 2023**

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## **Kidneys For Life**

### **Report of the Trustees** **for the Year Ended 30 April 2023**

The trustees present their report with the financial statements of the charity for the year ended 30 April 2023. 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Our mission**

The strategic aim of Kidneys for Life fundraising for MINT (Manchester Institute for Nephrology & Transplantation) is the relief of renal related illnesses and the funding of research and education in renal disease, transplantation and allied fields together with the provision of direct patient amenities.

##### **Objectives**

Kidneys for Life's objectives and main activities are to undertake charitable fundraising and the provision of those funds for the research and education in renal disease and allied fields and the provision of direct patient amenities.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

##### **Significant activities**

The main activities currently carried out for the public benefit by the charity can be broadly categorised into the following:-

- Research into renal related disease and associated diseases including transplantation
- Direct patient amenities for those renal patients at Manchester Royal Infirmary, Royal Manchester Children's Hospital and Salford Royal Infirmary and their outlying satellite dialysis units

The beneficiaries of our main activities are ultimately sufferers of renal related diseases and those at risk of developing this disease in the future together with their families/carers. There are increasing numbers of people in the UK with some form of kidney disease and this is on the rise due to increased life expectancy and less healthier lifestyles. Developments in the care and treatment of those suffering from kidney disease has also the potential to relieve the huge burden of care often faced by the families and/or carers of sufferers. Our research and educational programmes funds researchers and renal staff who use these funds in their work to improve the lives of sufferers from kidney disease and related conditions, and their carers by developing therapies, potential medications and improvements in the personal care of sufferers. Any benefit received by researchers is purely incidental to the objects of our work.

MINT is a member of the Association of Medical Research Charities and follows best practice in maintaining the independence of research funding and ensuring that sponsored researchers abide by best practice in research ethics and animal testing; our aim is to maximise the efficiency of the research programme whilst minimising the likelihood of harm to research volunteers and animals.

##### **How we work**

The charity delivers its main aims in a number of ways including:-

- Small Research Grants Scheme relating to renal diseases and transplantation
- Post doctorate grants into renal disease and transplantation
- Travel bursaries for renal staff to attend specialised training courses to further enhance their knowledge of renal diseases and transplantation
- Educational grants to renal staff
- Support for specialist conferences both in the UK and overseas including the Fabry Nephropathy Conference which took place in Wurzburg in 2022 and is due to take place in Hamburg in 2024

Academic ability and research potential are the primary determinants of our bursaries and grants and other factors such as nationality, ethnicity, gender, age, disability, sexual orientation and religion will not be taken into account.

## Kidneys For Life

### Report of the Trustees for the Year Ended 30 April 2023

#### **OBJECTIVES AND ACTIVITIES**

In addition to this the charity also funds direct patient amenities for those suffering from renal disease or related diseases and this provision is not dependent upon factors such as nationality, ethnicity, gender, age, disability, sexual orientation and religion.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Review of our achievements this financial year**

The benefits of the charities work is the research into renal related diseases, education of renal staff, the dissemination of research findings, the development of new therapies and the funding of on-going research with the goal being to assist sufferers of renal related diseases, their carers and families. The trustees are pleased that the achievements and performance of the Charity as set out below with more detail on expenditure items, demonstrate our commitment to relieving the suffering of those with renal related diseases:-

- Research Grant round 2022 - We invited applications for small research grants (to the value of £10,000) and after Trustee review we provided funding to the value of £49,018 (7 projects). Details of all projects can be found on our website - <https://kidneysforlife.org/our-research/research-projects/>
- As all our Research Grants are now paid in arrears the total of outstanding grants is £135,500
- In the last financial year we paid £ 50,705 to Research Projects with the breakdown as follows:
  - £9,695 was spent on Research Grant 2019 - Defining the molecular signature for ANCA associated vasculitis
  - £5,000 was spent on Research Grant 2019 - Unravelling which kidney cell types are affected in Renal Cyst and Diabetes Syndrome caused by HNF1B mutation using Single Cell RNAseq of stem cell kidney organoids
  - £7,426 was spent on Research Grant 2019 - Assessing the role of pattern recognition receptors in Mesothelial-to-Mesenchymal Transition in patients on Peritoneal Dialysis
  - £4,034 was spent on Research Grant 2019 - The role of high vascular flow and vascular patterning in tissue engineered renal genesis
  - £4,000 was spent on Research Grant 2021 - Enhancing The Kidney Information Network
  - £3,800 was spent on Research Grant 2021 - Investigating genetic variants in the progression of autoimmune membranous nephropathy
  - £3,333 was spent on Research Grant 2021 - Outcomes of a Pre-operative Exercise Regimen for patients undergoing hand-assisted live donor nephrectomy And kidney Transplantation (OPERATe)
  - £2,875 was spent on Research Grant 2019 - Can pre-operative testing be used to predict incisional hernia formation after renal transplantation
  - £2,669 was spent on Research Grant 2021 - Treating a genetic kidney disease in a human stem cell model
  - £2,105 was spent on Research Grant 2021 - Prediction Tool in Anti-GBM Disease to Improve Kidney and Patient Outcome
  - £1,670 was spent on Research Grant 2021 - Using Biomarkers in developing Precision Medicine in Idiopathic Nephrotic Syndrome
  - £1,666 was spent on Research Grant 2021 - The Role of Peritoneal Calcification in the Pathogenesis of Encapsulating Peritoneal Sclerosis
  - £1,666 was spent on Research Grant 2021 - Defining Idiopathic Nephrotic Syndrome with proteogenomic analysis - A Proof of Concept study
  - £766 was spent on Research Grant 2017 - Changes in the Oral Microbiome with kidney transplantation and Immunosuppression
- Travel Bursaries to the value of £,2,574 were awarded to a variety of staff to attend training courses and conferences both here in the UK to further their education into renal related diseases.
- We contributed £7,756 for patient amenities.
- We supported a variety of Misc Grants totalling £8,513
- We made awards to help fund further education of renal nursing staff totalling £2,054
- We made a contribution of £27,195 towards the Manchester Children's Transplant Team in 2022 for their attendance at the British Transplant Games in Leeds.

More information of our research projects and researchers can be found on our website.

## **Kidneys For Life**

### **Report of the Trustees** **for the Year Ended 30 April 2023**

#### **FINANCIAL REVIEW**

##### **Results**

The total incoming resources for the year amount to £308,130 (2022 - £203,991). The charity expenditure for the financial year was £292,025 (2022 - £168,536).

The current market value of the KFL investment portfolio at the year end was £263,357. Although there has been a reduction in the investments held the balance of the investment portfolio continues to recover, the market value of investments at the previous year end was £290,601.

The event calendar for this financial year has been full as we were finally in a position to run the events that had been postponed during the various Covid-19 lockdowns. These events were financially successful and in addition to generating much-needed funds for Kidneys for Life, they also gave us a platform to share our work to a wide and varied audience.

We were also beneficiaries of two generous donations made by the families of deceased patients.

Whilst the balance of the investment portfolio is lower than at the same point in 2022, we realise this is a result of the global economic climate; we have no immediate plans to withdraw any funds from these investments.

We have been pleased with the income generated in this financial year and look forward to another successful year, nonetheless mindful that the cost of living crisis may affect our donations in this coming year.

##### **Investment policy and financial position**

The charity has the power to make any investment which the Trustees see fit. Our investments are managed by Redmayne Bailey and we receive quarterly reports on the value of the Kidneys for Life portfolio. The spread of investments was agreed and a certain approach to risk continued. The charity believes it can generate income which together with investment income will allow the charity to continue for the foreseeable future with its level of charitable payments.

##### **Reserves policy**

The events of recent years have had an effect upon the reserves of the Charity and the Trustees are aware that it will be imperative that we maintain income to ensure that we are able to have in reserves funding for one year for our Travel Bursaries, Nurse Education Grants, Publication Grants & Small Research Grants Scheme, £200k approximately. We endeavour to spend in excess of our income, save for restricted funds as detailed in Note 14, leaving sufficient reserves to fund ongoing research as mentioned.

#### **FUTURE PLANS**

We will continue to carry out our main activities and our focus on future research, which by its nature is a slow process. Our focus will be:

- to improve diagnosis and treatments for patients with kidney inflammation ( to stop progression to kidney failure)
- to improve the treatment for patients on dialysis at home and in hospital dialysis units looking at improving phosphate and sodium clearance and water balance
- to improve the lifespan of kidney transplants through clinical trials of new drugs and by preventing graft loss from recurrence of the primary kidney disease in the transplant

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document and legal status**

The trust is governed by a trust deed dated 6th May 1976 and supplemental deeds of 15th September 1977 and 1st September 1983 and resolution of 4th August 1997, with the scheme further amended on 10th May 2000, 12 July 2007, 11th December 2015, 19th July 2019 and 22nd November 2019.

##### **Recruitment and appointment of new trustees**

A trustee can propose the appointment of a trustee, on a proposal a vote shall be taken and approval shall be obtained through a simple majority.

## Kidneys For Life

### Report of the Trustees for the Year Ended 30 April 2023

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Organisation**

The charity is administered from the Renal Unit at Manchester Royal Infirmary. The charity's objects and principal activity consists of charitable fundraising and the provisions of those funds for the advancement of research and provision of direct patient amenities for those suffering from kidney related diseases.

Our trustees are unpaid and details of trustee expenses and any related party transactions are disclosed in note 5 to the accounts.

##### **Decision making**

All decisions are made by a consensus of the Trustees who are all Renal Consultants in the North-West of England.

##### **Trustee induction, training and development**

New trustees are provided with an induction pack and are given initial training by the trustees and further training as and when required.

##### **Risk management**

The Trustees review the major risks which the Charity faces at Trustee meetings. Trustee meetings take place on a quarterly basis and will continue to do so going forward. In addition to this the Trustees will convene additional meetings to discuss the financial position of the Charity. It is anticipated that by reviewing on a regular basis the Trustees will be able to appropriately adjust the reserves and charitable payments in line with the performance of the Charity. This will allow for the Trustees to provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the immediate significant risks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

505256

##### **Principal address**

Renal Unit  
Manchester Royal Infirmary  
Oxford Road  
Manchester  
M13 9WL

##### **Trustees**

|                           |                                     |                           |
|---------------------------|-------------------------------------|---------------------------|
| Professor Titus Augustine | Consultant Surgeon                  | Resigned 19th May 2023    |
| Professor Rachel Lennon   | Consultant Paediatric Physician     |                           |
| Professor Sandip Mitra    | Consultant Physician                |                           |
| Mr Afshin Tavakoli        | Consultant Surgeon                  |                           |
| Professor Phil Kalra      | Consultant Physician                |                           |
| Dr Durga Kanigicherla     | Consultant Nephrologist             |                           |
| Dr Amrit Kaur             | Consultant in Paediatric Nephrology |                           |
| Professor Smeeta Sinha    | Consultant Nephrologist             |                           |
| Dr Michael Picton         | Consultant Renal Physician          | Resigned 6th January 2023 |
| Dr Andrew Nixon           | Consultant Nephrologist             | Appointed 19th May 2023   |
| Dr Ajay Dhaygude          | Consultant Renal Physician          | Appointed 19th May 2023   |

**Kidneys For Life**

**Report of the Trustees**  
**for the Year Ended 30 April 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Paul Scriven FCCA  
Paterson Brodie Limited  
Chartered Certified Accountants  
Cliveden Chambers  
Cliveden Place  
Longton  
Stoke-on-Trent  
Staffordshire  
ST3 4JB

Approved by order of the board of trustees on 19 January 2024 and signed on its behalf by:

*Afshin Tavakoli*

Mr Afshin Tavakoli - Trustee

**Independent Examiner's Report to the Trustees of  
Kidneys For Life**

**Independent examiner's report to the trustees of Kidneys For Life**

I report to the charity trustees on my examination of the accounts of Kidneys For Life (the Trust) for the year ended 30 April 2023.

**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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 content 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.

*Paul Scriven*

Paul Scriven FCCA

Paterson Brodie Limited  
Chartered Certified Accountants  
Cliveden Chambers  
Cliveden Place  
Longton  
Stoke-on-Trent  
Staffordshire  
ST3 4JB

19 January 2024

**Kidneys For Life**

**Statement of Financial Activities**  
**for the Year Ended 30 April 2023**

|                                      | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 30.4.23<br>Total<br>funds<br>£ | 30.4.22<br>Total<br>funds<br>£ |
|--------------------------------------|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>    |       |                            |                          |                                |                                |
| Donations and legacies               | 2     | 122,112                    | 16,665                   | 138,777                        | 101,774                        |
| Other trading activities             | 3     | 144,752                    | 19,880                   | 164,632                        | 99,764                         |
| Investment income                    | 4     | 3,236                      | 2                        | 3,238                          | 2,453                          |
| Other income                         |       | 633                        | 850                      | 1,483                          | -                              |
| <b>Total</b>                         |       | <u>270,733</u>             | <u>37,397</u>            | <u>308,130</u>                 | <u>203,991</u>                 |
| <b>EXPENDITURE ON</b>                |       |                            |                          |                                |                                |
| Raising funds                        |       | 121,406                    | 9,953                    | 131,359                        | 62,611                         |
| <b>Charitable activities</b>         |       |                            |                          |                                |                                |
| Expenditure on Charitable Activities |       | 77,649                     | 83,017                   | 160,666                        | 105,925                        |
| <b>Total</b>                         |       | <u>199,055</u>             | <u>92,970</u>            | <u>292,025</u>                 | <u>168,536</u>                 |
| Net gains/(losses) on investments    |       | <u>(26,170)</u>            | <u>-</u>                 | <u>(26,170)</u>                | <u>(9,431)</u>                 |
| <b>NET INCOME/(EXPENDITURE)</b>      |       | 45,508                     | (55,573)                 | (10,065)                       | 26,024                         |
| <b>Transfers between funds</b>       | 14    | <u>(36,789)</u>            | <u>36,789</u>            | <u>-</u>                       | <u>-</u>                       |
| <b>Net movement in funds</b>         |       | 8,719                      | (18,784)                 | (10,065)                       | 26,024                         |
| <b>RECONCILIATION OF FUNDS</b>       |       |                            |                          |                                |                                |
| Total funds brought forward          |       | 92,540                     | 247,461                  | 340,001                        | 313,977                        |
| <b>TOTAL FUNDS CARRIED FORWARD</b>   |       | <u><u>101,259</u></u>      | <u><u>228,677</u></u>    | <u><u>329,936</u></u>          | <u><u>340,001</u></u>          |

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**Kidneys For Life**

**Balance Sheet**  
**30 April 2023**

|  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 30.4.23<br>Total<br>funds<br>£ | 30.4.22<br>Total<br>funds<br>£ |
|--|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                              |       |                            |                          |                                |                                |
| Investments                                      | 10    | 127,857                    | 135,500                  | 263,357                        | 290,601                        |
| <b>CURRENT ASSETS</b>                            |       |                            |                          |                                |                                |
| Stocks   | 11    | 3,274                      | -                        | 3,274                          | 1,496                          |
| Debtors  | 12    | 7,245                      | -                        | 7,245                          | 4,066                          |
| Cash at bank and in hand                         |       | 25,939                     | 93,277                   | 119,216                        | 142,400                        |
|  |       | <u>36,458</u>              | <u>93,277</u>            | <u>129,735</u>                 | <u>147,962</u>                 |
| <b>CREDITORS</b>                                 |       |                            |                          |                                |                                |
| Amounts falling due within one year              | 13    | (63,056)                   | (100)                    | (63,156)                       | (98,562)                       |
| <b>NET CURRENT ASSETS</b>                        |       | <u>(26,598)</u>            | <u>93,177</u>            | <u>66,579</u>                  | <u>49,400</u>                  |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | 101,259                    | 228,677                  | 329,936                        | 340,001                        |
| <b>NET ASSETS</b>                                |       | <u>101,259</u>             | <u>228,677</u>           | <u>329,936</u>                 | <u>340,001</u>                 |

The notes form part of these financial statements

**Kidneys For Life**

**Balance Sheet - continued**

**30 April 2023**

|  |    |                |                |
|--|----|----------------|----------------|
| <b>FUNDS</b>   | 14 |                |                |
| Unrestricted funds:  |    |                |                |
| General fund   |    | 88,468         | 53,260         |
| Revaluation Fund   |    | 12,791         | 39,280         |
|  |    | <hr/>          | <hr/>          |
|  |    | 101,259        | 92,540         |
|  |    | <hr/>          | <hr/>          |
| Restricted funds:  |    |                |                |
| Children's Renal Fund  |    | 59,966         | 69,071         |
| Bladder Exstrophy Fund                                       |    | 19,970         | 20,452         |
| Grants Awarded Not Yet Taken                                 |    | 135,500        | 149,416        |
| Kidney Info Network  |    | 287            | 285            |
| Urology Sports Day   |    | 4,642          | 3,792          |
| Tameside Dialysis  |    | 4,007          | 1,102          |
| Adult Transplant Games                                       |    | -              | 1,000          |
| Polycystic kidney disease research                           |    | 1,998          | 1,998          |
| Cheshire and Merseyside Kidney Information<br>network Recipe |    | 845            | 345            |
|  |    |                |                |
| Altrincham Dialysis unit                                     |    | 935            | -              |
| Bladder Exstrophy Xmas Party                                 |    | 527            | -              |
|  |    | <hr/>          | <hr/>          |
|  |    | 228,677        | 247,461        |
|  |    | <hr/>          | <hr/>          |
|  |    |                |                |
| <b>TOTAL FUNDS</b>   |    | <u>329,936</u> | <u>340,001</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 19 January 2024 and were signed on its behalf by:

*Afshin Tavakoli*

Mr Afshin Tavakoli - Trustee

*Amrit Kaur*

Dr Amrit Kaur - Trustee

The notes form part of these financial statements

## Kidneys For Life

### Notes to the Financial Statements for the Year Ended 30 April 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **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. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Fundraising events income includes all income from both Kidneys for Life led events and those undertaken by supporters.

##### **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. Expenditure includes any irrecoverable VAT which cannot be fully recovered and is charged against the expenditure to which it relates. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Cost of raising funds comprise of the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprise of those costs incurred by the charity in the delivering of its activities and providing grants.

Governance costs include those costs associated with the constitutional and statutory requirements of the Charity and include the accountancy fee and other overhead and support costs.

##### **Tangible fixed assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at 5 years.

## Kidneys For Life

### Notes to the Financial Statements - continued for the Year Ended 30 April 2023

#### 1. ACCOUNTING POLICIES - continued

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at current value.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The Charity operates a defined contribution pension scheme. Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2. DONATIONS AND LEGACIES

|           | 30.4.23        | 30.4.22        |
|-----------|----------------|----------------|
|           | £              | £              |
| Donations | 134,150        | 101,774        |
| Grants    | 4,627          | -              |
|           | <u>138,777</u> | <u>101,774</u> |

Donations includes £12,038 (2022 - £22,238) relating to the restricted funds for Bladder Exstrophy, Children's Renal Fund (formerly Child Transplant Games), Tameside Dialysis, CAMKIN and Altrincham Dialysis.

Grants received, included in the above, are as follows:

|              | 30.4.23      | 30.4.22  |
|--------------|--------------|----------|
|              | £            | £        |
| Other grants | 4,627        | -        |
|              | <u>4,627</u> | <u>-</u> |

**Kidneys For Life**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2023**

**3. OTHER TRADING ACTIVITIES**

|                    | 30.4.23           | 30.4.22           |
|--------------------|-------------------|-------------------|
|                    | £                 | £                 |
| Fundraising events | 164,632           | 99,764            |
|                    | <u>          </u> | <u>          </u> |

Fundraising includes £19,880 (2022 - £32,609) relating to the restricted funds for Children's Renal Fund (formerly Child Transplant Games), Bladder Exstrophy, Tameside Dialysis and bladder Exstrophy Xmas Party.

**4. INVESTMENT INCOME**

|                           | 30.4.23           | 30.4.22           |
|---------------------------|-------------------|-------------------|
|                           | £                 | £                 |
| Dividend and stock income | 2,720             | 2,437             |
| Deposit account interest  | 518               | 16                |
|                           | <u>          </u> | <u>          </u> |
|                           | <u>3,238</u>      | <u>2,453</u>      |

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

**Trustees' expenses**

There were no trustees' expenses paid or travel bursaries awarded during the year ended 30 April 2023 nor for the year ended 30 April 2022.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

|       | 30.4.23           | 30.4.22           |
|-------|-------------------|-------------------|
| Staff | 1                 | 1                 |
|       | <u>          </u> | <u>          </u> |

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                      | Unrestricted funds | Restricted funds  | Total funds       |
|--------------------------------------|--------------------|-------------------|-------------------|
|                                      | £                  | £                 | £                 |
| <b>INCOME AND ENDOWMENTS FROM</b>    |                    |                   |                   |
| Donations and legacies               | 79,536             | 22,238            | 101,774           |
| Other trading activities             | 67,155             | 32,609            | 99,764            |
| Investment income                    | 2,453              | -                 | 2,453             |
|                                      | <u>          </u>  | <u>          </u> | <u>          </u> |
| <b>Total</b>                         | <u>149,144</u>     | <u>54,847</u>     | <u>203,991</u>    |
| <br><b>EXPENDITURE ON</b>            |                    |                   |                   |
| Raising funds                        | 62,590             | 21                | 62,611            |
| <br><b>Charitable activities</b>     |                    |                   |                   |
| Expenditure on Charitable Activities | 68,292             | 37,633            | 105,925           |

**Kidneys For Life**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2023**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| <b>Total</b>                       | 130,882                    | 37,654                   | 168,536             |
| Net gains/(losses) on investments  | (9,431)                    | -                        | (9,431)             |
| <b>NET INCOME</b>                  | 8,831                      | 17,193                   | 26,024              |
| <b>Transfers between funds</b>     | (55,929)                   | 55,929                   | -                   |
| <b>Net movement in funds</b>       | (47,098)                   | 73,122                   | 26,024              |
| <b>RECONCILIATION OF FUNDS</b>     |                            |                          |                     |
| Total funds brought forward        | 139,638                    | 174,339                  | 313,977             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>92,540</u>              | <u>247,461</u>           | <u>340,001</u>      |

**8. NET GAINS/(LOSSES) ON INVESTMENTS**

|                                       |                 |                |
|---------------------------------------|-----------------|----------------|
| Realised net gains on investments     | 30.4.23<br>£    | 30.4.22<br>£   |
| Share dealing - gains                 | 1,346           | 307            |
| Share dealing - losses                | (1,027)         | -              |
|                                       | 319             | 307            |
| Unrealised (loss)/gain on revaluation | (26,489)        | (9,738)        |
|                                       | <u>(26,170)</u> | <u>(9,431)</u> |

Realised net losses/gains are stated after deducting dealing charges.

Total transaction charges for the year are as follows:

|                 |         |          |
|-----------------|---------|----------|
| Dealing charges | £<br>70 | £<br>120 |
|-----------------|---------|----------|

**9. TANGIBLE FIXED ASSETS**

|                                 | Office<br>equipment<br>£ | Computer<br>equipment<br>£ | Totals<br>£ |
|---------------------------------|--------------------------|----------------------------|-------------|
| <b>COST</b>                     |                          |                            |             |
| At 1 May 2022 and 30 April 2023 | 1,518                    | 13,535                     | 15,053      |
| <b>DEPRECIATION</b>             |                          |                            |             |
| At 1 May 2022 and 30 April 2023 | 1,518                    | 13,535                     | 15,053      |
| <b>NET BOOK VALUE</b>           |                          |                            |             |
| At 30 April 2023                | -                        | -                          | -           |
| At 30 April 2022                | -                        | -                          | -           |

**Kidneys For Life**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2023**

**10. FIXED ASSET INVESTMENTS**

Fixed asset investments consist of the Kidneys for Life Portfolio. The Portfolio is valued at current market value at the year end date

**11. STOCKS**

|                | 30.4.23           | 30.4.22           |
|----------------|-------------------|-------------------|
|                | £                 | £                 |
| Finished goods | 3,274             | 1,496             |
|                | <u>          </u> | <u>          </u> |

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                          | 30.4.23           | 30.4.22           |
|--------------------------|-------------------|-------------------|
|                          | £                 | £                 |
| Trade debtors            | 633               | -                 |
| Other debtors            | 4,722             | 2,543             |
| Provision for tax rebate | -                 | 470               |
| Prepayments              | 1,890             | 1,053             |
|                          | <u>          </u> | <u>          </u> |
|                          | <u>7,245</u>      | <u>4,066</u>      |

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 30.4.23           | 30.4.22           |
|------------------------------|-------------------|-------------------|
|                              | £                 | £                 |
| Trade creditors              | 2,641             | 56,973            |
| Taxation and social security | 96                | (28)              |
| Other creditors              | 60,419            | 41,617            |
|                              | <u>          </u> | <u>          </u> |
|                              | <u>63,156</u>     | <u>98,562</u>     |

**Kidneys For Life**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2023**

**14. MOVEMENT IN FUNDS**

|  | At 1.5.22<br>£        | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>30.4.23<br>£    |
|--|-----------------------|----------------------------------|------------------------------------|-----------------------|
| <b>Unrestricted funds</b>  |                       |                                  |                                    |                       |
| General fund   | 53,260                | 83,841                           | (48,633)                           | 88,468                |
| Revaluation Fund   | 39,280                | (26,489)                         | -                                  | 12,791                |
| Designated Fund  | -                     | (11,844)                         | 11,844                             | -                     |
|  | <u>92,540</u>         | <u>45,508</u>                    | <u>(36,789)</u>                    | <u>101,259</u>        |
| <b>Restricted funds</b>  |                       |                                  |                                    |                       |
| Children's Renal Fund  | 69,071                | (9,105)                          | -                                  | 59,966                |
| Bladder Exstrophy Fund   | 20,452                | 355                              | (837)                              | 19,970                |
| Grants Awarded Not Yet Taken   | 149,416               | (50,705)                         | 36,789                             | 135,500               |
| Kidney Info Network  | 285                   | 2                                | -                                  | 287                   |
| Urology Sports Day   | 3,792                 | 850                              | -                                  | 4,642                 |
| Tameside Dialysis  | 1,102                 | 2,905                            | -                                  | 4,007                 |
| Adult Transplant Games   | 1,000                 | (1,000)                          | -                                  | -                     |
| Polycystic kidney disease research<br>Cheshire and Merseyside Kidney<br>Information network Recipe | 1,998                 | -                                | -                                  | 1,998                 |
|  | 345                   | 500                              | -                                  | 845                   |
| Altrincham Dialysis unit   | -                     | 935                              | -                                  | 935                   |
| Bladder Exstrophy Xmas Party   | -                     | (310)                            | 837                                | 527                   |
|  | <u>247,461</u>        | <u>(55,573)</u>                  | <u>36,789</u>                      | <u>228,677</u>        |
| <b>TOTAL FUNDS</b>   | <u><u>340,001</u></u> | <u><u>(10,065)</u></u>           | <u><u>-</u></u>                    | <u><u>329,936</u></u> |

**Kidneys For Life**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2023**

**14. MOVEMENT IN FUNDS - continued**

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

|  | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|--|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b>                                    |                            |                            |                          |                           |
| General fund   | 270,733                    | (187,211)                  | 319                      | 83,841                    |
| Revaluation Fund   | -                          | -                          | (26,489)                 | (26,489)                  |
| Designated Fund  | -                          | (11,844)                   | -                        | (11,844)                  |
|  | <u>270,733</u>             | <u>(199,055)</u>           | <u>(26,170)</u>          | <u>45,508</u>             |
| <b>Restricted funds</b>                                      |                            |                            |                          |                           |
| Children's Renal Fund  | 28,103                     | (37,208)                   | -                        | (9,105)                   |
| Bladder Exstrophy Fund                                       | 4,059                      | (3,704)                    | -                        | 355                       |
| Grants Awarded Not Yet Taken                                 | -                          | (50,705)                   | -                        | (50,705)                  |
| Kidney Info Network  | 2                          | -                          | -                        | 2                         |
| Urology Sports Day   | 850                        | -                          | -                        | 850                       |
| Tameside Dialysis  | 2,905                      | -                          | -                        | 2,905                     |
| Adult Transplant Games                                       | -                          | (1,000)                    | -                        | (1,000)                   |
| Cheshire and Merseyside Kidney<br>Information network Recipe | 500                        | -                          | -                        | 500                       |
| Altrincham Dialysis unit                                     | 935                        | -                          | -                        | 935                       |
| Bladder Exstrophy Xmas Party                                 | 43                         | (353)                      | -                        | (310)                     |
|  | <u>37,397</u>              | <u>(92,970)</u>            | <u>-</u>                 | <u>(55,573)</u>           |
| <b>TOTAL FUNDS</b>   | <u>308,130</u>             | <u>(292,025)</u>           | <u>(26,170)</u>          | <u>(10,065)</u>           |

**Kidneys For Life**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2023**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|  | At 1.5.21<br>£        | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>30.4.22<br>£    |
|--|-----------------------|----------------------------------|------------------------------------|-----------------------|
| <b>Unrestricted funds</b>                                    |                       |                                  |                                    |                       |
| General fund   | 90,620                | 34,183                           | (71,543)                           | 53,260                |
| Revaluation Fund   | 49,018                | (9,738)                          | -                                  | 39,280                |
| Designated Fund  | -                     | (15,614)                         | 15,614                             | -                     |
|  | <u>139,638</u>        | <u>8,831</u>                     | <u>(55,929)</u>                    | <u>92,540</u>         |
| <b>Restricted funds</b>                                      |                       |                                  |                                    |                       |
| Children's Renal Fund  | 36,443                | 32,628                           | -                                  | 69,071                |
| Bladder Exstrophy Fund                                       | 3,427                 | 17,025                           | -                                  | 20,452                |
| Grants Awarded Not Yet Taken                                 | 126,292               | (32,805)                         | 55,929                             | 149,416               |
| Kidney Info Network  | 285                   | -                                | -                                  | 285                   |
| Urology Sports Day   | 3,792                 | -                                | -                                  | 3,792                 |
| Tameside Dialysis  | 1,102                 | -                                | -                                  | 1,102                 |
| Adult Transplant Games                                       | 1,000                 | -                                | -                                  | 1,000                 |
| Polycystic kidney disease research                           | 1,998                 | -                                | -                                  | 1,998                 |
| Cheshire and Merseyside Kidney<br>Information network Recipe | -                     | 345                              | -                                  | 345                   |
|  | <u>174,339</u>        | <u>17,193</u>                    | <u>55,929</u>                      | <u>247,461</u>        |
| <b>TOTAL FUNDS</b>   | <u><u>313,977</u></u> | <u><u>26,024</u></u>             | <u><u>-</u></u>                    | <u><u>340,001</u></u> |

Comparative net movement in funds, included in the above are as follows:

|  | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|--|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b>                                    |                            |                            |                          |                           |
| General fund   | 149,144                    | (115,268)                  | 307                      | 34,183                    |
| Revaluation Fund   | -                          | -                          | (9,738)                  | (9,738)                   |
| Designated Fund  | -                          | (15,614)                   | -                        | (15,614)                  |
|  | <u>149,144</u>             | <u>(130,882)</u>           | <u>(9,431)</u>           | <u>8,831</u>              |
| <b>Restricted funds</b>                                      |                            |                            |                          |                           |
| Children's Renal Fund  | 34,908                     | (2,280)                    | -                        | 32,628                    |
| Bladder Exstrophy Fund                                       | 19,594                     | (2,569)                    | -                        | 17,025                    |
| Grants Awarded Not Yet Taken                                 | -                          | (32,805)                   | -                        | (32,805)                  |
| Cheshire and Merseyside Kidney<br>Information network Recipe | 345                        | -                          | -                        | 345                       |
|  | <u>54,847</u>              | <u>(37,654)</u>            | <u>-</u>                 | <u>17,193</u>             |
| <b>TOTAL FUNDS</b>   | <u><u>203,991</u></u>      | <u><u>(168,536)</u></u>    | <u><u>(9,431)</u></u>    | <u><u>26,024</u></u>      |

**Kidneys For Life**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2023**

**14. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

|  | At 1.5.21<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>30.4.23<br>£ |
|--|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>                                    |                |                                  |                                    |                    |
| General fund   | 90,620         | 118,024                          | (120,176)                          | 88,468             |
| Revaluation Fund   | 49,018         | (36,227)                         | -                                  | 12,791             |
| Designated Fund  | -              | (27,458)                         | 27,458                             | -                  |
|  | <u>139,638</u> | <u>54,339</u>                    | <u>(92,718)</u>                    | <u>101,259</u>     |
| <b>Restricted funds</b>                                      |                |                                  |                                    |                    |
| Children's Renal Fund  | 36,443         | 23,523                           | -                                  | 59,966             |
| Bladder Exstrophy Fund                                       | 3,427          | 17,380                           | (837)                              | 19,970             |
| Grants Awarded Not Yet Taken                                 | 126,292        | (83,510)                         | 92,718                             | 135,500            |
| Kidney Info Network  | 285            | 2                                | -                                  | 287                |
| Urology Sports Day   | 3,792          | 850                              | -                                  | 4,642              |
| Tameside Dialysis  | 1,102          | 2,905                            | -                                  | 4,007              |
| Adult Transplant Games                                       | 1,000          | (1,000)                          | -                                  | -                  |
| Polycystic kidney disease research                           | 1,998          | -                                | -                                  | 1,998              |
| Cheshire and Merseyside Kidney<br>Information network Recipe |                |                                  |                                    |                    |
|  | -              | 845                              | -                                  | 845                |
| Altrincham Dialysis unit                                     | -              | 935                              | -                                  | 935                |
| Bladder Exstrophy Xmas Party                                 | -              | (310)                            | 837                                | 527                |
|  | <u>174,339</u> | <u>(38,380)</u>                  | <u>92,718</u>                      | <u>228,677</u>     |
| <b>TOTAL FUNDS</b>   | <u>313,977</u> | <u>15,959</u>                    | <u>-</u>                           | <u>329,936</u>     |

**Kidneys For Life**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2023**

**14. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|  | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|--|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b>                                    |                            |                            |                          |                           |
| General fund   | 419,877                    | (302,479)                  | 626                      | 118,024                   |
| Revaluation Fund   | -                          | -                          | (36,227)                 | (36,227)                  |
| Designated Fund  | -                          | (27,458)                   | -                        | (27,458)                  |
|  | <u>419,877</u>             | <u>(329,937)</u>           | <u>(35,601)</u>          | <u>54,339</u>             |
| <b>Restricted funds</b>                                      |                            |                            |                          |                           |
| Children's Renal Fund  | 63,011                     | (39,488)                   | -                        | 23,523                    |
| Bladder Exstrophy Fund                                       | 23,653                     | (6,273)                    | -                        | 17,380                    |
| Grants Awarded Not Yet Taken                                 | -                          | (83,510)                   | -                        | (83,510)                  |
| Kidney Info Network  | 2                          | -                          | -                        | 2                         |
| Urology Sports Day   | 850                        | -                          | -                        | 850                       |
| Tameside Dialysis  | 2,905                      | -                          | -                        | 2,905                     |
| Adult Transplant Games                                       | -                          | (1,000)                    | -                        | (1,000)                   |
| Cheshire and Merseyside Kidney<br>Information network Recipe | 845                        | -                          | -                        | 845                       |
| Altrincham Dialysis unit                                     | 935                        | -                          | -                        | 935                       |
| Bladder Exstrophy Xmas Party                                 | 43                         | (353)                      | -                        | (310)                     |
|  | <u>92,244</u>              | <u>(130,624)</u>           | <u>-</u>                 | <u>(38,380)</u>           |
| <b>TOTAL FUNDS</b>   | <u><u>512,121</u></u>      | <u><u>(460,561)</u></u>    | <u><u>(35,601)</u></u>   | <u><u>15,959</u></u>      |

**Purpose of funds**

**Designated Fund**

The purpose of the designated funds is to provide for travel bursaries, upkeep of the renal library, small grants scheme and educational grants for renal staff and direct patient amenities.

**Revaluation Fund**

The revaluation fund recognises the amount by which the investments exceed their historical cost.

**Bladder Exstrophy Fund**

This fund is for use by the Bladder Exstrophy Team at Royal Manchester Children's Hospital to facilitate their annual Christmas Party, medical equipment and research funding.

**Children's Renal Fund (formerly Child Transplant Games)**

This fund is for use by the Children's Renal Team at Royal Manchester Children's Hospital to facilitate the attendance of the Manchester Children's Transplant Games Team at the British Transplant Games each year, purchase of medical equipment, patient amenities for the wards and staff education.

**Kidney Info Network**

We work with GMKIN (Greater Manchester Kidney Information Network) to provide a social media presence for kidney patients in the North West. The fund is for use in maintaining this presence.

## Kidneys For Life

### Notes to the Financial Statements - continued for the Year Ended 30 April 2023

#### 14. MOVEMENT IN FUNDS - continued

##### **Purpose of funds - continued**

###### Tameside Dialysis Fund

Kidneys for Life received a donation in memory of a Tameside Dialysis patient and with the request that these funds be spent at Tameside Dialysis Unit. The staff at the Unit are aware of this donation and will communicate with Kidneys for Life when they decide how they would like this money to be spent.

###### Urology Sports Day Fund

The Urology Sports Day was set up by Dr Anju Goyal and was paid for using funds from the Urology Fund which Kidneys for Life administers as per the MOU on their behalf. It is to be used to facilitate an annual event.

###### Adult Games Fund

Kidneys for Life received a donation with the request that these funds be spent on adult games.

###### Polycystic Kidney Disease Research Fund

Kidneys for Life received a donation with the request that these funds be spent on polycystic kidney disease research.

###### Cheshire and Merseyside Kidney Information Network Recipe Fund

Received donations to fund a special renal recipe book.

###### Altrincham Dialysis Fund

Kidneys for Life received a donation in memory of an Altrincham Dialysis patient and with the request that these funds be spent at this Unit. The staff at this Unit are aware of this donation and will communicate with Kidneys for Life when they decide how they would like this money to be spent.

###### Bladder Exstrophy Xmas Party Fund

This is an annual event organised by the parents of the Bladder Ex fund. Kidneys for Life supports the parents in the organisation of this event. The money in this fund is used to pay for the party to take place.

#### 15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2023 and none for the year ended 30 April 2022, except for a transaction of £350 with a company that Professor Phil Kalra is a member of and has a position of control/management.

All trustees remove themselves from any decision if they have a related party connection with the company being discussed.

#### 16. FABRY NEPHROPATHY CONFERENCE FUND

A separate bank account was opened to facilitate the income and expenditure for the bi-annual conference. The next conference is scheduled to take place in Hamburg in 2024. The movement on the account is shown below. The end balance equating to the balance on the bank account at the 30th April 2023.

|                  | Balance at<br>1.5.22<br>£ | Incoming<br>£ | Outgoing<br>£ | Balance at<br>30.4.23<br>£ |
|------------------|---------------------------|---------------|---------------|----------------------------|
| Movement to date | 238,082                   | 68,133        | 153,072       | 153,143                    |

The Fabry bank account owed £4,527 to Kidneys for life at the 30th April 2023.

**Kidneys For Life**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2023**

**16. FABRY NEPHROPATHY CONFERENCE FUND - continued**

The SCFUG, with Professor David Warnock and Professor Stephen Waldek at the helm, ensure there are sufficient funds available before expenditure is approved ensuring there is never a shortfall of funds. They have now stated that all decisions relating to travel bursaries are not to be made until the committee meets in January 2024. This gives sufficient time to amend the program to fit within the budget.

## Kidneys For Life

### Detailed Statement of Financial Activities for the Year Ended 30 April 2023

|  | 30.4.23<br>£ | 30.4.22<br>£ |
|--|--------------|--------------|
| <b>INCOME AND ENDOWMENTS</b>                                   |              |              |
| <b>Donations and legacies</b>                                  |              |              |
| Donations  | 134,150      | 101,774      |
| Grants   | 4,627        | -            |
|  | <hr/>        | <hr/>        |
|  | 138,777      | 101,774      |
| <b>Other trading activities</b>                                |              |              |
| Fundraising events   | 164,632      | 99,764       |
| <b>Investment income</b>                                       |              |              |
| Dividend and stock income                                      | 2,720        | 2,437        |
| Deposit account interest                                       | 518          | 16           |
|  | <hr/>        | <hr/>        |
|  | 3,238        | 2,453        |
| <b>Other income</b>  |              |              |
| Other income   | 1,483        | -            |
|  | <hr/>        | <hr/>        |
| <b>Total incoming resources</b>                                | 308,130      | 203,991      |
| <b>EXPENDITURE</b>   |              |              |
| <b>Raising donations and legacies</b>                          |              |              |
| Wages  | 38,280       | 34,190       |
| Postage and miscellaneous                                      | 1,826        | 2,069        |
| Promotional costs  | 14,269       | 10,600       |
| Event costs  | 72,437       | 12,478       |
| Travel costs   | 1,010        | 74           |
| Card fees  | 906          | 1,062        |
| Christmas cards  | 2,631        | 2,138        |
|  | <hr/>        | <hr/>        |
|  | 131,359      | 62,611       |
| <b>Charitable activities</b>                                   |              |              |
| Grant management   | 17,808       | 17,304       |
| Bladder Exstrophy Fund   | 1,947        | 2,345        |
| Children's Renal Fund (formerly Childrens<br>Transplant Games) | 27,195       | -            |
| Miscellaneous grants   | 8,513        | 13,340       |
| Ward and medical equipment                                     | 1,254        | 118          |
| Travel & conference bursaries                                  | 2,574        | 1,213        |
| Small research grants  | 50,705       | 32,805       |
| Nurse education  | 2,054        | 300          |
| Patient support  | 7,756        | 2,426        |
| Publication grants   | 500          | 700          |
|  | <hr/>        | <hr/>        |
|  | 120,306      | 70,551       |

This page does not form part of the statutory financial statements

**Kidneys For Life**

**Detailed Statement of Financial Activities**  
**for the Year Ended 30 April 2023**

|  | 30.4.23     | 30.4.22     |
|--|-------------|-------------|
|  | £           | £           |
| <b>Support costs</b>                                   |             |             |
| <b>Governance costs</b>                                |             |             |
| Governance management                                  | 12,720      | 12,360      |
| Insurance  | 608         | 607         |
| Telephone  | 569         | 848         |
| Accountancy  | 3,194       | 3,122       |
| Investment management                                  | 2,053       | 2,795       |
| Office Equipment & Computer Maintenance<br>and Updates | 21,216      | 15,642      |
|  | <hr/>       | <hr/>       |
|  | 40,360      | 35,374      |
|  | <hr/>       | <hr/>       |
| Total resources expended                               | 292,025     | 168,536     |
|  | <hr/>       | <hr/>       |
| <b>Net income before gains and losses</b>              | 16,105      | 35,455      |
|  | <hr/>       | <hr/>       |
| <b>Realised recognised gains and losses</b>            |             |             |
| Realised gains/(losses) on fixed asset investments     | 319         | 307         |
| Profit/(loss) on revaluation of investments            | (26,489)    | (9,738)     |
|  | <hr/>       | <hr/>       |
| <b>Net (expenditure)/income</b>                        | (10,065)    | 26,024      |
|  | <hr/> <hr/> | <hr/> <hr/> |

This page does not form part of the statutory financial statements