Coventry and Warwickshire Kidney Patients' Association (CWKPA)

Annual Report and Financial Statement

For Year Ended

31st December 2025



Registered Charity Number 508587

Charity Information

Registered Charity Name:	Coventry & Warwickshire Kidney Patients' Association
Charity address:	20 Culworth Close, Leamington CV31 3DH
Registered Charity Number:	508587
Trustees:	Mrs Grace Newman - Chairperson Mr Gary Askew – Treasurer
Other Committee members:	Secretary - Vacant Sanghetta Kaur Singh Sarah Lewis Vacant
Nominated by UHCW NHS Trust	Vacant
Bankers:	HSBC Bank, 15 Church Street, Rugby, Warwickshire, CV21 3PN
Independent Examiner:	Crompton & Co, 2nd Floor, 16 Warwick Row, Coventry, CV1 1EJ

CWKPA Annual Report and Financial Statement

The Trustees and Committee of the Coventry & Warwickshire Kidney Patients' Association present the Annual Report and the Financial Statement of the charity for the year ended 31 December 2025.

The Aim of the CWKPA

To relieve the need of persons suffering from diseases of the kidney and renal tract.

In furtherance of the above Aim the Association shall:

1. Provide extra equipment and resources for the University Hospitals Coventry and Warwickshire NHS Trust (UHCWT) renal units

2. Supplement the services provided by thc UHCWT Renal Units for the health, welfare and suffering of kidney patients,

3. Relieve distressed and needy persons suffering from renal failure being in need of financial assistance.

4. Invite and receive contributions from any person/persons by way of donations, collections, subscriptions, etc. provided that the Association does not undertake any permanent trading activities in raising funds for its primary charitable objectives.

5. Encourage fellowship between renal patients, their families and the staff and to promote better understanding of the problems of renal failure.

6. Give and receive information and advice and to promote education in all matters relating to renal failure

Organisational Structure

The Association is managed by the Trustees and Committee (duly elected by its members) which comprises Chairperson, Secretary, Treasurer, three other members and a member nominated by the UHCW NHS Trust and is an affiliate member of the National Kidney Federation

For the year ending 31st December 2025, several positions remained unfilled: however, the Association was still able to function on a going concern basis.

Financial Statement 2025

Charity law requires Trustees to prepare financial statements each financial year which provide a true and fair view ot the state of affairs of the Charity and identifies any surplus income or deficit of the Chaity for the financial period.

The CWKPA holds its funds in two HSBC bank accounts, that are available as required to develop the Charities activities.

This Financial Statement have been produced by Gary Askew, who was appointed Treasurer, following the death of the former Treasurer Terry Ivens in January 2025.

The financial information included in this statement has been taken from the Associations 2025 HSBC bank statements and from information kindly provided by our External Examiner, Crompton & Co, Chartered Accountants.

Basis of Preparation of Accounts

The financial statements provided in this report have been prepared:

On a Receipts and Payments basis

Under historical cost convention with items recognised at cost or transaction

With income and donations accounted for as they are received by the Charity

In accordance with the Financial Reporting Standards applicable in the UK (FRS 102) and in accordance with Charity Commission Guidance

On a going concern basis

Responsibilities of the Trustees

The Trustees have overall responsibility for ensuring the the Charity has an appropriate system of controls, both financial and otherwise. They are responsible for the proper accounting records which disclose, with resonable accuracy at any time, the financial position of the Charity. They are responsible for safeguarding the Charity, and for taking reasonable steps for the detection and prevention of fraud and any other regularities.

Performance and Financial Review

For 2025 total income was £28,813, (2024 £1,112). with expenditure of £3,772 (2024 £629), which left a surplus of £25,041 (2024 £483). Total cash held in both accounts for 2025 was £60,965 (2024 £35,924).

Membership of the CWKPA

Membership of the CWKPA is open to all kidney patients, their relatives & friends, plus anyone who is interested in the welfare of kidney patients in the Coventry and Warwickshire area.

At the beginning of 2025 the CWKPA had 48 members. The Trustees and Committee are pleased to report that during 2025, a further 24 applications were received, increasing our membership by 50%, to 72. This was mainly achieved by working with health professionals at social and Kidney patients' information sharing events.

Reserves Policy

The reserves policy of the Charity is to maintain a balance of unrestricted (General) funds which are more than adequete to support the current level of activity.

Public Benefit

The Trustees believe that the information set out above fulfils the requirement of the Charity Commission's public benefit disclosure.

Value Added Tax

VAT is not recoverable by the Charity and as such is included in the relevant cost in the Receipts and Payments Statements

Trustee Renuneration

Trustees received no remuneration during 2025 for their sevices, although reasonable expenses were paid when claimed and the expense was approved

KIDNEY PATIENTS' ASSOCIATION

ACCOUNTS

FOR THE YEAR ENDED
31 DECEMBER 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COVENTRY AND WARWICKSHIRE KIDNEY PATIENTS ASSOCIATION

We report on the accounts of the Association for the year ended 31 December 2025 which are set out on pages 2 to 5.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- **st**ate whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with our examination, no matter has come to our attention:

1) which gives us reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

have not been met: or

2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Crompton & Co.
Chartered Accountants
2nd Floor Holt Court
16, Warwick Row
Coventry
CV1 1EJ
Dated: 13th May 2026

COVENTRY AND WARWICKSHIRE KIDNEY PATIENTS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Incoming resources					
Donations and gifts		-	28,443	28,443	685
Trading activities					
Fundraising event proceeds		-	-	-	
Investment income			370	370	427
Total incoming resources		-	28,813	28,813	1,112
Resources expended					
Charitable activities:					
Purchases for renal unit		-	-	-	-
Other costs	**3**	-	3,132	3,132	105
		-	3,132	3,132	105
Fundraising and publicity					
Purchases for resale		-	-	-	-
Other costs	**3**	-	216	216	216
		-	216	216	216
Management and administration:					
Other costs	**3**	-	424	424	308
Total resources expended		-	3,772	3,772	629
Net incoming resources		-	25,041	25,040	483
Retained reserves brought forward		-	35,924	35,924	35,441
Retained reserves carried forward		-	60,965	60,964	35,924

COVENTRY AND WARWICKSHIRE KIDNEY PATIENTS ASSOCIATION

BALANCE SHEET
AT 31 DECEMBER 2025

	2025		2024	
	£	£	£	£
FIXED ASSETS:		-		-
CURRENT ASSETS:				
Stocks	-		-	
Cash at bank	13,038		13,588	
Cash on deposit	47,927		22,336	
	60,965		35,924	
CREDITORS: amounts falling due within one year				
Accruals	-		-	
NET CURRENT ASSETS		60,965		35,924
NET ASSETS		60,965		35,924
FUNDS OF THE CHARITY				
Restricted income funds		-		-
Unrestricted funds		60,965		35,924
		60,965		35,924

Signed by the trustee on behalf of all the trustees.

Mrs G Newman .....

Dated: 8th October 2026

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value.
The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

a) Change of accounting policies
The accounts present a true and fair view and the accounting policies adopted are those outlined below:

b) Change to accounting estimates
No changes to accounting estimates have occurred in the reporting period.

c) Material prior year errors
No material prior year errors have been identified in the reporting period.

2 Accounting policies

a) Transition under FRS 102
The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

b) Depreciation
Tangible fixed assets are stated at cost less depreciation.
Depreciation is provided at rates calculated to write off the cost of fixed assets less their estimated residual value over their expected useful lives on the following bases:

Stall	20% reducing balance
Equipment	20% reducing balance

c) Income
Income and donations are accounted for as received by the charity. Income from fundraising activities are shown gross, with the associated costs included in the fundraising costs.

d) Stock
Stocks are valued at cost after taking due allowance for obsolete items.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

3. OTHER COSTS

	Direct Charitable £	Fundraising & Publicity £	Management & Administration £	Total 2025 £	Total 2024
Postage and stationery	-	-	146	146	140
NFK Event	165	-	-	165	55
Donation to NKF	1,000	-	-	1,000	-
Donation to Nuneaton Renal Unit	700	-	-	700	-
Patients parking reimbursed	282	-	-	282	-
Website costs	-	-	98	98	108
Sundries	-	-	-	-	-
Insurances	-	-	124	124	-
Transplant games	935	-	-	935	-
Just Giving fees	-	216	-	216	216
Membership Database Fee	50	-	-	50	50
Bank charges	-	-	56	56	60
	3,132	216	424	3,772	629