

**COMPANY REGISTRATION NUMBER: 06267928**

**CHARITY REGISTRATION NUMBER: 1126356**

**LANIADO HOSPITAL UK**  
**Company Limited by Guarantee**  
**UNAUDITED FINANCIAL STATEMENTS**  
**31 DECEMBER 2021**

**COHEN ARNOLD**  
Chartered accountants  
New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

**LANIADO HOSPITAL UK  
COMPANY LIMITED BY GUARANTEE  
FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2021**

	<b>PAGES</b>
Trustees' annual report (incorporating the director's report)	<b>1 to 4</b>
Independent examiner's report to the trustees	<b>5</b>
Statement of financial activities (including income and expenditure account)	<b>6</b>
Statement of financial position	<b>7</b>
Statement of cash flows	<b>8</b>
Notes to the financial statements	<b>9 to 14</b>

**LANIADO HOSPITAL UK**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)**  
**YEAR ENDED 31 DECEMBER 2021**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity name** Laniado Hospital UK

**Charity registration number** 1126356

**Company registration number** 06267928

**Principal office** Shield House  
Harmony Way  
London  
NW4 2BZ

**Registered office** New Burlington House  
1075 Finchley Road  
London  
NW11 0PU

**THE TRUSTEES** Mr A B Stern  
Mr I J Kohn  
Mr S Unsorfer

**Independent examiner** David Goldberg FCA DChA  
New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Commencement of activities**

The charity was incorporated on 4 June 2007, and it was granted charitable status on 20 October 2008 under registration number 1126356. The charity is governed by its Memorandum and Articles of Association and is a company limited by guarantee.

**Recruitment and appointment of new trustees**

Trustees are appointed according to the Articles of association.

**Induction and training of new trustees**

New trustees undergo a briefing on their legal obligations under company and charity law.

**Organisational structure**

The board of trustees administers the charity. The Chief Executive, Simon Silver, is in charge of overseeing the day-to-day affairs.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees are satisfied that systems are in place to manage those risks.

**LANIADO HOSPITAL UK**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)**  
*(continued)*  
**YEAR ENDED 31 DECEMBER 2021**

**OBJECTIVES AND ACTIVITIES**

**Objectives**

The object of the charity is to advance the charitable work of the Laniado Hospital ("the Hospital"), Kiryat Sanz, Netanya, Israel.

**Mission Statement of the Hospital**

Laniado Hospital is an Israeli hospital founded on, and operating on the principle that compassion, kindness and sympathy are the threads with which we can bind all humanity, irrespective of race or religion.

We do not ask of our patients' faith; we ask how we can best care for them when they are at their most vulnerable. Our multicultural staff are chosen not only for their expertise, but also for their belief in the respect for all life. Laniado was founded by Rabbi Yekutiel Halberstam ztz"l. He survived Auschwitz and resolved to dedicate his life to building a hospital that would honour human beings, whatever their race, whatever their faith. It took him almost thirty years to raise the necessary funds and to prove that there is no depth from which the human spirit cannot rise to make a positive difference. Our hospital is a symbol of what can be achieved when human beings come together with understanding and sympathy.

Laniado is a haven of peace for today and a beacon of hope for tomorrow.

"Every effort shall be made to relieve the suffering of all patients to improve their mental outlook and elevate their spirits." Excerpt from the Founding Principles by the Klausenberger Rebbe ztz"l.

**Activities**

Laniado UK raises funds for capital expenditure in the hospital including equipment, refurbishments, buildings, and expansion. Despite Covid we have worked hard to maintain and expand our activities through solicitation of old and new donors, crowd fundraising and trust funds.

**Laniado UK - Nurturing Young Philanthropy**

As one of the UK's leading innovative, niche Jewish charities, we honour a new generation of young philanthropists inspired by their engagement in a proactive movement to better humanity. Promoting the person-centred message that everyone's contribution matters is the meaningful way we aim to communicate with the public. With a large proportion of total income coming from the new, young donor audience, Laniado Hospital UK now stands out as a distinct charity which promotes giving and leadership. Our goal is to harness the potential in this viable community and encourage philanthropy at all levels.

We aim to set the best example of what can be achieved through involvement. To this end, our focus on involving the future philanthropists of tomorrow has helped us cultivate an eager and willing audience motivated by achievement toward a charitable goal, communal identity and engagement and personal fulfilment.

**Public Benefit**

The Trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

**LANIADO HOSPITAL UK**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)**  
*(continued)*  
**YEAR ENDED 31 DECEMBER 2021**

**ACHIEVEMENTS AND PERFORMANCE**

Covid has continued to have a serious impact on our activities into 2021 as it has with many charities within the community. We have worked hard to maintain and even try to increase our income, however due to our inability to run events, including the annual dinner this has had a major impact on our fundraising abilities. To add to this, the opportunities to meet face to face with new and old donors has also been severely impacted. Nevertheless, we have worked hard to raise funds for the hospital most notably for the expansion of the General Intensive Care Unit (GICU) which has been the focus of our campaign for this year.

In general, by dedicating our energies in donor solicitation and legacy campaigns we have found that we have been able to more than cover the income we would have brought in via a dinner. As the Covid restrictions began to lighten we were able to run some events in the Summer and Autumn (before Omicron) specifically a very successful fundraising distillery tour in Scotland.

Although there are only two of us working for the charity professionally, our goal has always been to recruit the inner circle of volunteers and expand this to motivate the wider circles of friends and supporters. With this in mind, we have several challenges that we must keep in mind for future growth:

1. Retaining the existing leaders whilst also recruiting new members.
2. Preparing capital projects for major donors and meeting with new patrons. Soliciting new donors and building new relationships have been the cornerstone of what we have done this year and has helped us to return positive financial results for the year.
3. Laniado UK has become a virtual "charity/movement" in which new young people are recruited to work and raise funds, introduce new donors and friends and most importantly, open new doors for major gifts and development. Our attitude, that 'everyone has something to contribute' has proved that we can engage men and women who are able to tap new, outside resources for events, promotion, advertising, entertainment, and sponsorship. There are great advantages to this, however, we must be vigilant to establish firm relationships with all who are involved so that they remain supporters for many years to come. Most importantly, the charity must now focus on redressing the balance of major donors to bring in the much-needed income.

Our major achievements for 2021 include:

1. Besides the funds that we have raised, the fundraising team have successfully built relationships with donors who have donated over \$1m directly to the hospital in Israel.
2. Overall operational costs reduced below 20% and falling.
3. Improving relations with Israel offices.
4. Expanding our network of potential large major donors.
5. First ever, successful fundraising distillery tour in Scotland
6. Successful Rosh Hashana and Pesach campaigns enhanced by our use of social media
7. Successful solicitation of legacies.

The campaign for 2021 was for the expansion of the General ICU. We successfully helped to raised

**LANIADO HOSPITAL UK**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)**  
*(continued)*  
**YEAR ENDED 31 DECEMBER 2021**

funds to quadruple the size of the GICU from 6 beds to 24 (200sqm to 800sqm). Our campaign for 2022 has been to raise the funds to buy the various pieces of equipment necessary for the GICU.

**FINANCIAL REVIEW**

**Reserves policy**

The charity's funds are managed to ensure the certainty of at least two months of running expenses being available at any point in time which amounts to approximately £31,000.

As at 31 December 2021 the charity had £108,979 in Unrestricted Funds.

**Going Concern**

At the time of writing, the Trustees do not foresee any major challenges to covering the Charity's ongoing operational costs.

**PLANS FOR FUTURE PERIODS**

There is tremendous good will and momentum in the charity with new donors and young leaders. We have massively built on this in 2021. We are currently focused on raising significant funds this year for ventilators, monitors and other equipment for the General ICU which could prove to be lifesaving. We at Laniado UK have had a successful year to date but we are continuing to monitor the situation and are being careful to keep our expenses as low as possible in order to maintain our long-term financial health.

**SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 20 October 2022 and signed on behalf of the board of trustees by:

  
**MR I J KOHN**  
Trustee

**LANIADO HOSPITAL UK**  
**COMPANY LIMITED BY GUARANTEE**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LANIADO**  
**HOSPITAL UK**  
**YEAR ENDED 31 DECEMBER 2021**

I report to the trustees on my examination of the financial statements of Laniado Hospital UK ('the charity') for the year ended 31 December 2021.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

  
**DAVID GOLDBERG FCA DCHA**  
Independent Examiner

New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

20 October 2022



**LANIADO HOSPITAL UK**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 DECEMBER 2021**

			<b>2021</b>		<b>2020</b>
	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS</b>					
Donations and legacies	<b>5</b>	570,500	29,334	<b>599,834</b>	574,739
Investment income	<b>6</b>	1,210	—	<b>1,210</b>	1,210
<b>TOTAL INCOME</b>		<u>571,710</u>	<u>29,334</u>	<u><b>601,044</b></u>	<u>575,949</u>
<b>EXPENDITURE</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies		(194,890)	—	<b>(194,890)</b>	(166,181)
Expenditure on charitable activities	<b>7,8</b>	(447,638)	(29,334)	<b>(476,972)</b>	(317,964)
<b>TOTAL EXPENDITURE</b>		<u>(642,528)</u>	<u>(29,334)</u>	<u><b>(671,862)</b></u>	<u>(484,145)</u>
<b>NET (EXPENDITURE)/INCOME AND NET MOVEMENT IN FUNDS</b>		<u>(70,818)</u>	<u>—</u>	<u><b>(70,818)</b></u>	<u>91,804</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		108,979	—	<b>108,979</b>	17,175
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>38,161</u>	<u>—</u>	<u><b>38,161</b></u>	<u>108,979</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 9 to 14 form part of these financial statements.



**LANIADO HOSPITAL UK**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL POSITION**  
**31 DECEMBER 2021**

	Note	2021 £	£	2020 £
<b>CURRENT ASSETS</b>				
Debtors	13	30,791		29,581
Cash at bank and in hand		<u>20,314</u>		<u>95,935</u>
		<b>51,105</b>		<b>125,516</b>
 <b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	 15	 <u>(12,944)</u>		 <u>(16,537)</u>
<b>NET CURRENT ASSETS</b>			<b>38,161</b>	<b>108,979</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>38,161</b>	<b>108,979</b>
<b>NET ASSETS</b>			<b>38,161</b>	<b>108,979</b>
 <b>FUNDS OF THE CHARITY</b>				
Unrestricted funds			<b>38,161</b>	<b>108,979</b>
<b>TOTAL CHARITY FUNDS</b>	16		<b>38,161</b>	<b>108,979</b>


For the year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 20 October 2022, and are signed on behalf of the board by:

  
**MR I J KOHN**  
Trustee

The notes on pages 9 to 14 form part of these financial statements.

**LANIADO HOSPITAL UK**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED 31 DECEMBER 2021**

	Note	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Net (expenditure)/income		(70,818)	91,804
<i>Adjustments for:</i>			
Other interest receivable and similar income		(1,210)	(1,210)
Accrued income		(5,602)	(1,262)
<i>Changes in:</i>			
Trade and other creditors		2,047	2,451
Cash generated from operations		(75,583)	91,783
Net cash (used in)/from operating activities		(75,583)	91,783
<b>Net (decrease)/increase in cash and cash equivalents</b>		(75,583)	91,783
<b>Cash and cash equivalents at beginning of year</b>		95,897	4,114
<b>Cash and cash equivalents at end of year</b>	14	20,314	95,897

The notes on pages 9 to 14 form part of these financial statements.

**LANIADO HOSPITAL UK**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2021**

**1. GENERAL INFORMATION**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is New Burlington House, 1075 Finchley Road, London, NW11 0PU.

**2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The charity constitutes a public benefit entity as defined by FRS102.

**Going concern**

The Trustees are of the opinion that the charity is able to continue as a going concern.

**Judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

**Foreign currencies**

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

**LANIADO HOSPITAL UK**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 31 DECEMBER 2021**

**3. ACCOUNTING POLICIES** *(continued)*

**Fund accounting**

General unrestricted funds comprise the accumulated surplus or deficit on income and expenditure account. They are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

Restricted funds are funds subject to specific restricted conditions imposed by donors.

Designated funds are funds which have been set aside at the discretion of the Trustees for specific purposes.

**Incoming resources**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

**Expenditure**

Expenditure is charged on an accrual basis and allocated to the appropriate headings in the accounts.

The majority of costs are directly attributable to specific activities. Costs incurred in respect of the charitable activities include elements of staff costs and attributable support costs

**Support costs**

Support costs are those costs which are common to all areas of the organisation.

**Governance costs**

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include audit, legal advice for Trustees and costs associated with meeting constitutional and statutory requirements such as the cost of Trustee meetings and the preparation of the statutory accounts.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

**LANIADO HOSPITAL UK**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 31 DECEMBER 2021**

**4. LIMITED BY GUARANTEE**

The charity is a company limited by guarantee and has no share capital. The liability of each trustee in the event of winding up is limited to £1.

**5. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations received	351,718	29,334	<b>381,052</b>
<b>Legacies</b>			
Legacies	218,782	—	<b>218,782</b>
	<u>570,500</u>	<u>29,334</u>	<u><b>599,834</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations received	385,265	171,357	556,622
<b>Legacies</b>			
Legacies	18,117	—	18,117
	<u>403,382</u>	<u>171,357</u>	<u>574,739</u>

**6. INVESTMENT INCOME**

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Loan interest receivable	<u>1,210</u>	<u><b>1,210</b></u>	<u>1,210</u>	<u>1,210</u>

**7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Support to Laniado Hospital in Israel	440,692	29,334	<b>470,026</b>
Support costs	6,946	—	<b>6,946</b>
	<u>447,638</u>	<u>29,334</u>	<u><b>476,972</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Support to Laniado Hospital in Israel	140,131	171,357	311,488
Support costs	6,476	—	6,476
	<u>146,607</u>	<u>171,357</u>	<u>317,964</u>

**LANIADO HOSPITAL UK**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 31 DECEMBER 2021**

**8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	Activities undertaken directly £	Grant funding of activities £	Support costs £	<b>Total funds 2021 £</b>	Total fund 2020 £
Support to Laniado Hospital in Israel	17,605	452,421	–	<b>470,026</b>	311,488
Governance costs	–	–	6,946	<b>6,946</b>	6,476
	<u>17,605</u>	<u>452,421</u>	<u>6,946</u>	<u><b>476,972</b></u>	<u>317,964</u>

**9. NET (EXPENDITURE)/INCOME**

Net (expenditure)/income is stated after charging/(crediting):

	<b>2021 £</b>	<b>2020 £</b>
Foreign exchange differences	–	(183)

**10. INDEPENDENT EXAMINATION FEES**

	<b>2021 £</b>	<b>2020 £</b>
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>6,000</b>	6,000

**11. STAFF COSTS**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2021 £</b>	<b>2020 £</b>
Wages and salaries	<b>95,153</b>	87,150
Social security costs	<b>6,048</b>	4,463
Employer contributions to pension plans	<b>2,054</b>	2,037
	<u><b>103,255</b></u>	<u>93,650</u>

The average head count of employees during the year was 3 (2020: 3).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

**Key Management Personnel**

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £51,364 (2020:£44,819).

**12. TRUSTEE REMUNERATION AND EXPENSES**

There was no remuneration paid to the trustees. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

**LANIADO HOSPITAL UK**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 31 DECEMBER 2021**

**13. DEBTORS**

	<b>2021</b>	2020
	£	£
Prepayments and accrued income	<b>6,591</b>	5,381
Other debtors	<b>24,200</b>	24,200
	<u><b>30,791</b></u>	<u>29,581</u>

Other debtors includes a loan of £24,200 (2020: £24,200) to Mr & Mrs Silver. The loan bears interest at 5% per annum and is repayable on demand.

**14. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents comprise the following:

	<b>2021</b>	2020
	£	£
Cash at bank and in hand	<b>20,314</b>	95,935
Bank overdrafts	—	(38)
	<u><b>20,314</b></u>	<u>95,897</u>

**15. CREDITORS: amounts falling due within one year**

	<b>2021</b>	2020
	£	£
Bank loans and overdrafts	—	38
Accruals and deferred income	<b>5,895</b>	11,497
Social security and other taxes	<b>7,049</b>	4,535
Other creditors	—	467
	<u><b>12,944</b></u>	<u>16,537</u>

**16. ANALYSIS OF CHARITABLE FUNDS**

**Unrestricted funds**

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
General funds	<u>108,979</u>	<u>571,710</u>	<u>(642,528)</u>	<u><b>38,161</b></u>

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
General funds	<u>17,175</u>	<u>404,592</u>	<u>(312,788)</u>	<u>108,979</u>



**LANIADO HOSPITAL UK**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 31 DECEMBER 2021**

**16. ANALYSIS OF CHARITABLE FUNDS** *(continued)*

**Restricted funds**

	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
Restricted Funds	<u>—</u>	<u>29,334</u>	<u>(29,334)</u>	<u>—</u>

	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
Restricted Funds	<u>—</u>	<u>171,357</u>	<u>(171,357)</u>	<u>—</u>

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds £	Total Funds 2021 £
Current assets	51,105	<b>51,105</b>
Creditors less than 1 year	(12,944)	<b>(12,944)</b>
<b>Net assets</b>	<u>38,161</u>	<u><b>38,161</b></u>

	Unrestricted Funds £	Total Funds 2020 £
Current assets	125,516	125,516
Creditors less than 1 year	(16,537)	(16,537)
<b>Net assets</b>	<u>108,979</u>	<u>108,979</u>

**18. ANALYSIS OF CHANGES IN NET DEBT**

	At 1 Jan 2021 £	Cash flows £	At 31 Dec 2021 £
Cash at bank and in hand	95,935	(75,621)	<b>20,314</b>
Bank overdrafts	(38)	38	<u>—</u>
	<u>95,897</u>	<u>(75,583)</u>	<u><b>20,314</b></u>

**19. RELATED PARTIES**

No transactions with related parties were undertaken such as are required to be disclosed under FRS102.