

**REGISTERED COMPANY NUMBER: 07208770 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1136143**

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2023**  
**for**  
**Tenbury Community Hospital**  
**League of Friends**

Dyke Ruscoe & Hayes Ltd  
Chartered Certified Accountants  
110 Corve Street  
Ludlow  
SHROPSHIRE  
SY8 1DJ

**Tenbury Community Hospital  
League of Friends**

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for the Year Ended 31 December 2023**

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**Tenbury Community Hospital  
League of Friends**

**Report of the Trustees  
for the Year Ended 31 December 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 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**

**Objectives and aims**

The objectives of the League are to assist the welfare and wellbeing of patients and former patients. This is achieved in three ways:-

- (1) by providing the hospital with new equipment as necessary, thus ensuring that the patients are treated using the latest and most sophisticated methods possible.
- (2) by providing buildings, facilities and open space as well as services to patients to help make their stay in hospital as comfortable as possible.
- (3) through the making of grants to relevant associated organisations as deemed appropriate by the trustees.

The main activities of the League have been fundraising and supporting the work of the hospital. The League has continued to supplement hospital services, assist hospital staff, support sick patients and recruit volunteers.

**Public benefit**

The trustees have had regard to the Charity Commission's guidance on public benefit and believe that the League's continued support of the hospital is of huge public benefit to the people of Tenbury and the surrounding area.

**Volunteers**

The League is pleased to recognise the contribution made by its volunteers, the value of which is not quantified within the financial statements.

**ACHIEVEMENT AND PERFORMANCE**

During the year the League continued the successful fundraising. It also continued to purchase new equipment for the hospital.

**FINANCIAL REVIEW**

**Financial position**

During the year the League had an deficit of income over expenditure of £25,471 (2022: surplus £125,990), resulting in reserves carried forward of £2,354,755 (2022: £2,380,226). Whilst reserves remain free and unrestricted, the trustees are accumulating those reserves whilst they are in negotiation with the Health Authorities to possibly provide an X-ray machine.

**Principal funding sources**

The League's principal sources of income are from donations and legacies.

**Reserves Policy**

The League holds reserves pending requests from the Hospital Trust for equipment and ancillary items which by nature are of high value. The League has a reserves policy of £30,000.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

New trustees are appointed by the members.

**Tenbury Community Hospital  
League of Friends**

**Report of the Trustees  
for the Year Ended 31 December 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
07208770 (England and Wales)

**Registered Charity number**  
1136143

**Registered office**  
Maydene  
Rochford  
Tenbury Wells  
Worcestershire  
WR15 8SP

**Trustees**  
Mrs M A Lanman BEM  
A J Dale  
Mrs R A M Adams  
Dr R F Tinkler (resigned 16.5.23)  
P M Gibbs  
G C Bennet (resigned 9.5.24)  
P J Bull (appointed 16.5.23)  
Mrs E K Padwick (resigned 9.5.24)  
Mrs S M Whitefoot  
Mrs J L Beaumont (appointed 16.5.23)  
P J Denbeigh (appointed 25.10.23)  
Mrs E B Parton (appointed 25.10.23)  
Dr J M McHugo (appointed 25.10.23)  
Mrs T E Young (appointed 25.10.23)

**Company Secretary**  
P J Bull

**Independent Examiner**  
B E Prime  
Dyke Ruscoe & Hayes Ltd  
Chartered Certified Accountants  
110 Corve Street  
Ludlow  
SHROPSHIRE  
SY8 1DJ

**COMMENCEMENT OF ACTIVITIES**

The charitable company was incorporated on the 30 March 2010 and was registered as a charity on the 2 June 2010. The charitable company remained dormant until 1 August 2010 when the activities and assets of the unincorporated entity The League of Friends of Tenbury and District Community Hospital (charity number 516240) were transferred.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 30 August 2024 and signed on its behalf by:



P J Bull - Trustee

**Independent Examiner's Report to the Trustees of  
Tenbury Community Hospital  
League of Friends**

**Independent examiner's report to the trustees of Tenbury Community Hospital League of Friends ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

**Responsibilities and basis of report**

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

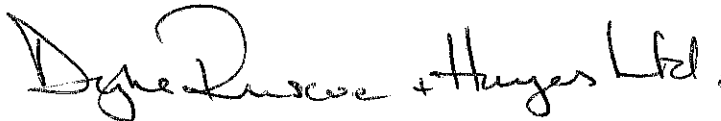
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). 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**

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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.



B E Prime

Dyke Ruscoe & Hayes Ltd  
Chartered Certified Accountants  
110 Corve Street  
Ludlow  
SHROPSHIRE  
SY8 1DJ

30 August 2024

**Tenbury Community Hospital  
League of Friends**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	5,387	-	5,387	239,782
Investment income	3	27,414	-	27,414	19,969
Other income		16	-	16	-
<b>Total</b>		<u>32,817</u>	<u>-</u>	<u>32,817</u>	<u>259,751</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	4,388	-	4,388	4,032
<b>Charitable activities</b>					
Hospital funding		56,900	-	56,900	50,931
Other		-	-	-	4,133
<b>Total</b>		<u>61,288</u>	<u>-</u>	<u>61,288</u>	<u>59,096</u>
Net gains/(losses) on investments		<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>(74,665)</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(25,471)</u>	<u>-</u>	<u>(25,471)</u>	<u>125,990</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		2,380,226	-	2,380,226	2,254,236
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>2,354,755</u></u>	<u><u>-</u></u>	<u><u>2,354,755</u></u>	<u><u>2,380,226</u></u>

The notes form part of these financial statements

**Tenbury Community Hospital  
League of Friends**

**Balance Sheet  
31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	811,112	-	811,112	827,972
Investments	11	501,766	-	501,766	488,208
		<u>1,312,878</u>	<u>-</u>	<u>1,312,878</u>	<u>1,316,180</u>
<b>CURRENT ASSETS</b>					
Debtors: amounts falling due within one year	12	13,748	-	13,748	12,500
Debtors: amounts falling due after more than one year	12	325,000	-	325,000	337,500
Prepayments and accrued income		1,946	-	1,946	1,440
Cash at bank	13	702,682	-	702,682	715,604
		<u>1,043,376</u>	<u>-</u>	<u>1,043,376</u>	<u>1,067,044</u>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(1,499)	-	(1,499)	(2,998)
<b>NET CURRENT ASSETS</b>		<u>1,041,877</u>	<u>-</u>	<u>1,041,877</u>	<u>1,064,046</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>2,354,755</u>	<u>-</u>	<u>2,354,755</u>	<u>2,380,226</u>
<b>NET ASSETS</b>		<u>2,354,755</u>	<u>-</u>	<u>2,354,755</u>	<u>2,380,226</u>
<b>FUNDS</b>					
Unrestricted funds	15			2,354,755	2,380,226
<b>TOTAL FUNDS</b>				<u>2,354,755</u>	<u>2,380,226</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**Tenbury Community Hospital  
League of Friends**

**Balance Sheet - continued  
31 December 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30 August 2024 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'S M Whitefoot', written in a cursive style.

S M Whitefoot - Trustee



**Notes to the Financial Statements  
for the Year Ended 31 December 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

**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.

Income from trading activities is stated after any discounts. Income is not subject to VAT or any other sales taxes.

**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. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Governance costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulations and good practice.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - 2% on cost

Improvements to property - cost over 11 years

Plant and machinery - 25% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

All funds are unrestricted and can be used in accordance with the charitable objectives at the discretion of the trustees.

**Fixed asset investments**

Investments are a form of basic financial instrument. Fixed asset investments are initially recognised at their transaction value and are subsequently measured at their fair value (market value) as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year. Quoted stocks and shares are included in the Balance Sheet at the current market value quoted by the investment analyst, excluding dividend.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**1. ACCOUNTING POLICIES - continued**

**Fixed asset investments**

Investments are managed on a total return basis in line with the powers given under The Trusts (Capital and Income) Act 2013.

**Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening carrying value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening carrying value (or purchase date if later).

**Debtors**

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

**Cash at bank and in hand**

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, usually in instant access interest bearing savings accounts.

**Creditors**

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt.

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	4,688	8,303
Legacies	-	230,495
Subscriptions	699	984
	<u>5,387</u>	<u>239,782</u>

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Investment income	20,804	17,197
Deposit account interest	6,610	2,772
	<u>27,414</u>	<u>19,969</u>

**Tenbury Community Hospital  
League of Friends**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**4. RAISING FUNDS**

**Investment management costs**

	2023	2022
	£	£
Investment management costs	4,388	4,032
	<u>          </u>	<u>          </u>

**5. GRANTS PAYABLE**

	2023	2022
	£	£
Hospital funding	17,500	12,500
	<u>          </u>	<u>          </u>

Grants made payable to institutions in 2023 totalled £17,500. (2022 £12,500).

**6. SUPPORT COSTS**

	Management	Governance costs	Totals
	£	£	£
Hospital funding	4,444	978	5,422
	<u>          </u>	<u>          </u>	<u>          </u>

Support costs, included in the above, are as follows:

**Management**

	2023 Hospital funding £	2022 Total activities £
Insurance	3,544	3,233
Accountancy	600	600
Website costs	300	300
	<u>          </u>	<u>          </u>
	4,444	4,133
	<u>          </u>	<u>          </u>

**Governance costs**

	2023 Hospital funding £	2022 Total activities £
Postage and stationery	77	112
Examination fee	901	900
	<u>          </u>	<u>          </u>
	978	1,012
	<u>          </u>	<u>          </u>

**Tenbury Community Hospital  
League of Friends**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

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

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

	2023 £	2022 £
Depreciation - owned assets	<u>33,479</u>	<u>36,629</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

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

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	239,782	-	239,782
Investment income	<u>19,969</u>	<u>-</u>	<u>19,969</u>
<b>Total</b>	<u>259,751</u>	<u>-</u>	<u>259,751</u>
<b>EXPENDITURE ON</b>			
Raising funds	4,032	-	4,032
<b>Charitable activities</b>			
Hospital funding	50,931	-	50,931
Other	<u>4,133</u>	<u>-</u>	<u>4,133</u>
<b>Total</b>	<u>59,096</u>	<u>-</u>	<u>59,096</u>
Net gains/(losses) on investments	<u>(74,665)</u>	<u>-</u>	<u>(74,665)</u>
<b>NET INCOME</b>	125,990	-	125,990
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	2,254,236	-	2,254,236
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>2,380,226</u>	<u>-</u>	<u>2,380,226</u>

**Tenbury Community Hospital  
League of Friends**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £	Totals £
<b>COST</b>				
At 1 January 2023	1,000,000	22,265	74,635	1,096,900
Additions	-	-	16,619	16,619
At 31 December 2023	1,000,000	22,265	91,254	1,113,519
<b>DEPRECIATION</b>				
At 1 January 2023	198,751	20,674	49,503	268,928
Charge for year	16,000	318	17,161	33,479
At 31 December 2023	214,751	20,992	66,664	302,407
<b>NET BOOK VALUE</b>				
At 31 December 2023	785,249	1,273	24,590	811,112
At 31 December 2022	801,249	1,591	25,132	827,972

The freehold property represents land and buildings. The total value was provided by an independent valuation on 31 December 2010, being the date the previous unincorporated charity was incorporated. No revaluation reserve is therefore shown.

The trustees have estimated the land element, and depreciation is provided at 2% on cost on the buildings element.

Equipment purchased prior to incorporation was not depreciated; all equipment is now depreciated at 25% on cost.

**11. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2023	488,208
Additions	49,746
Disposals	(36,188)
At 31 December 2023	501,766
<b>NET BOOK VALUE</b>	
At 31 December 2023	501,766
At 31 December 2022	488,208

There were no investment assets outside the UK.

**Tenbury Community Hospital  
League of Friends**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**11. FIXED ASSET INVESTMENTS - continued**

Cost or valuation at 31 December 2023 is represented by:

	Listed investments £
Valuation in 2022	488,208
Valuation in 2023	13,558
	<u>501,766</u>

**12. DEBTORS**

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	1,248	-
Loan to health authority	12,500	12,500
	<u>13,748</u>	<u>12,500</u>
Amounts falling due after more than one year:		
Loan to health authority	325,000	337,500
	<u>338,748</u>	<u>350,000</u>
Aggregate amounts	<u>338,748</u>	<u>350,000</u>

**13. CASH AT BANK**

	2023 Total funds £	2022 Total funds £
TSB Current Account	11,016	36,182
Virgin Money Deposit Account	40,000	40,000
TSB Instant Access Account	643,660	637,276
Harris Allday Cash Account	8,006	2,146
Total	<u>702,682</u>	<u>715,604</u>

**Tenbury Community Hospital  
League of Friends**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

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

	2023 £	2022 £
Trade creditors	-	1,499
Accrued expenses	1,499	1,499
	<u>1,499</u>	<u>2,998</u>

**15. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	2,380,226	(25,471)	2,354,755
<b>TOTAL FUNDS</b>	<u>2,380,226</u>	<u>(25,471)</u>	<u>2,354,755</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	32,817	(61,288)	3,000	(25,471)
<b>TOTAL FUNDS</b>	<u>32,817</u>	<u>(61,288)</u>	<u>3,000</u>	<u>(25,471)</u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	2,254,236	125,990	2,380,226
<b>TOTAL FUNDS</b>	<u>2,254,236</u>	<u>125,990</u>	<u>2,380,226</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	259,751	(59,096)	(74,665)	125,990
<b>TOTAL FUNDS</b>	<u>259,751</u>	<u>(59,096)</u>	<u>(74,665)</u>	<u>125,990</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**15. MOVEMENT IN FUNDS - continued**

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	2,254,236	100,519	2,354,755
<b>TOTAL FUNDS</b>	<u>2,254,236</u>	<u>100,519</u>	<u>2,354,755</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	292,568	(120,384)	(71,665)	100,519
<b>TOTAL FUNDS</b>	<u>292,568</u>	<u>(120,384)</u>	<u>(71,665)</u>	<u>100,519</u>

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

**17. ULTIMATE CONTROLLING PARTY**

The trustees consider the board of directors to be the ultimate controlling party.

**18. COMPANY LIMITED BY GUARANTEE**

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

**19. GOING CONCERN**

The trustees believe that the charity faces no material uncertainties and will be able to maintain positive cash flows for the foreseeable future and, as a result, the going concern basis of accounting has been adopted.



**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**20. LEASE OF FREEHOLD PROPERTY**

The freehold property is the subject of 99 year leases dated 10 November 2000 and 10 February 2012 in favour of the Worcestershire Primary Care Trust. The leases are at a peppercorn rent, and are subject to a break clause in the event that the tenant no longer continues to provide hospital services on the site.

**21. LOAN ASSET**

On 30 November 2010 a loan of £500,000 was provided to the Worcestershire Primary Care Trust to fund the building of additional hospital facilities. This loan is being written off over a term of 40 years, with the balance outstanding at any point being repayable in the event that the Primary Care Trust were to discontinue providing hospital services on the site owned by the Friends/adjacent to the land owned by the Friends.