THE LEAGUE OF FRIENDS OF THE KENT AND CANTERBURY HOSPITAL CIO

England & Wales · Charity number 1155088

Details

Status	Registered
Legal form	CIO
Registered	2013-12-19
Register	View on the Charity Commission register

Contact

Address	League of Friends Kent & Canterbury Hospital Ethelbert Road Canterbury Kent CT1 3NG
Phone	01227864030
Email	ekh-tr.LeagueOfFriends@nhs.net
Website	www.lofkch.org.uk

Activities

Objects: TO RELIEVE SICKNESS AND TO PRESERVE AND PROTECT GOOD HEALTH FOR THE PUBLIC BENEFIT BY SUPPORTING THE WORK OF KENT AND CANTERBURY HOSPITAL BY SUCH MEANS AS THE TRUSTEES DEEM APPROPRIATE.

Activities: The League is a Charitable Incorporated Organisation and its charitable objectives are to relieve sickness and to preserve and protect good health for the public benefit by supporting the work of the Kent and Canterbury Hospital by such means as the trustees deem appropriate.

Classification

- **How:** Makes Grants To Organisations, Provides Services
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

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Geography

- **Area of benefit:** KENT AND CANTERBURY HOSPITAL
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,845,550	£1,570,348	£954,617	16
2023-12-31	£1,120,353	£1,178,976	£679,415	15
2022-12-31	£1,037,981	£1,081,748	£738,038	13
2021-12-31	£766,199	£794,410	£781,805	12
2020-12-31	£695,823	£515,886	£810,016	13

Trustees

Name	Role	Appointed
Dr Kate Neales FRCOG	Chair	2023-06-26
Britta Pearlman		2024-11-18
ENID WINIFRED GOULD MCIPD, JP		2013-11-01
Gregory Andrew Norman BA Hons		2022-03-28
JENNIFER ANNE REED		2013-11-01
Jennifer Louise Anderson		2022-11-21
Pauline Anne Smith		2022-11-21
Susan Webb		2025-11-17

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England & Wales - Charity number 1155088

Accounts

The Queen's Award for Voluntary Service

The League of Friends OF THE KENT & CANTERBURY HOSPITAL

Annual Report & Accounts

For the Year Ending 31 December 2024

In the Heart of the Hospital!

Our three hospital shops and ward trolley service achieved a record year with profits funding a huge variety of equipment

Our volunteer-led Library Trolley Service continues to brighten the days of inpatients with a friendly smile and books on loan

Registered Charity No: 1155088

The Queen's Award for Voluntary Service

The League of Friends OF THE KENT & CANTERBURY HOSPITAL

Contents

Page

Chairman's Foreword 3

Charity Objectives 4

Focus on Fundraising 5

Gifts in Action 9

Looking Forward – Our Plans for the Future 13

Financial Summary 14

Structure, Governance & Management 16

Policies and Objectives 23

Statement of Trustees' Responsibilities 26

Independent Auditor's Report 27

Statement of Financial Activities 30

Balance Sheet 31

Cash Flow 32

Notes 33

Louise Coleman
Chairman

Chairman's Foreword

The League of Friends of the Kent and Canterbury Hospital was founded in 1953, the year of the coronation of Queen Elizabeth II. The charity has raised more than £9million in its 72 years. The purpose of the League of Friends (LOF) is to support the East Kent Hospitals University NHS Foundation Trust (EKHUFT) and its staff to care for patients at the Kent and Canterbury Hospital (K&CH). The League of Friends charity comprises a board of trustees, an administration manager and eight city and village groups. We are also supported by a fundraiser and a social media expert. We meet regularly to plan fundraising events and to agree funding for equipment and items of comfort requested by wards and departments.

Our aim each year is to gift around £250,000 to the wards and departments who request new equipment or to support projects which help patients, staff and visitors. However, in 2024 we agreed funding of over £500,000 to purchase equipment for the hospital. We are also grateful to receive legacies or gifts in Wills from patients or families who wish to support their local hospital.

The hospital shops continue to provide an excellent service to the staff, relatives and visitors. The shop trolley visits the wards every morning and both patients and staff take advantage of this to purchase items. We also offer a ward library trolley service for patients several times a week and have had nothing but positive feedback for both of these services.

Many hospital Trusts are continuing to experience financial pressures; EKHUFT has expressed its thanks to the LOF for the contribution we have made to purchase equipment and support projects. Everyone involved with the LOF, some of whom have volunteered for over 30 years, should feel proud of our achievements in raising funds for the K&CH.

I would like to thank our donors and supporters, the hard-working members of our city and village groups and all our other volunteers for giving up their time and supporting the LOF. Also thanks to the paid staff and the Trustees for their ongoing contributions. Their hard work and dedication means we are able to make a difference to patient care and to staff wellbeing at the K&CH.

The work we do is very rewarding and we love to welcome new members. There are many options: join one of our fundraising village or city groups, volunteer in one of our three hospital shops or volunteer to help with the ward library trolley service. If you would like to become involved with our friendly team and support the local hospital, please contact us. We are always delighted to welcome new members.

Call 01227 864030 or email ekh-tr.leagueoffriends@nhs.net for more information.

Louise

Charity Objectives

The key objective of the charity (the League) is to provide services and funds to support the purchase of equipment and facilities which are beyond the scope of government funding to relieve sickness, protect good health and enhance the care and treatment of patients and visitors accessing NHS services at the Kent and Canterbury Hospital, which is a constituent part of the East Kent Hospitals University NHS Foundation Trust (the Trust).

The League achieves its objectives by means of operating hospital shops which primarily sell goods to patients, visitors and hospital staff, by fundraising activities and the provision of services. These services include the provision of a mobile library service to in-patients and a daily shop trolley to the wards, as well as fundraising activities in the community. Fundraising activities are also run by the eight locally based Groups and through the receipt of kind donations and legacies.

In considering the objectives, the Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

The Trustees are confident that the activities which they undertake have a clear public benefit. The Trust provides clinical services within the scope of their NHS requirements and the League works hard to support and enhance those services.

Grants

Applications are received from the Kent and Canterbury Hospital staff for equipment and facilities for use in the hospital. They are examined against criteria laid down by the Trust and the League Trustees. Grants are approved at the League Trustee Board meetings and supported by both centrally generated funds and the eight League fundraising groups' generated funds.

The aim of the grants is to deliver projects and purchase equipment that make a difference to all who use the services at the Kent and Canterbury Hospital by:

* Enhancing the quality of patient care
* Improving the environment for patients and visitors
* Supporting NHS staff welfare in their work environment
* Providing financial funding for projects that support patient education and wellbeing

The League depends almost entirely upon unpaid volunteers for fundraising and for staffing the services that we provide for the hospital. The Trustees are truly appreciative of their hard work and acknowledge that the success of the League is largely due to them.

Lynne Bannon, our Charity Manager, oversees the League's Central activities, reporting to the Trustees and helping to ensure that the League achieves its overall objective of supporting the hospital for the benefit of patients, staff and visitors.

Matt Tillman, our Shops' Manager, runs the hospital's highly valued shops, helping us achieve our mission by providing a service to patients, staff and visitors and maximising shops' profits which are used to purchase equipment for the hospital.

Focus on Fundraising

Our fundraising groups

* Ash
* Barham & Kingston
* Canterbury North
* Canterbury South
* Chartham
* Nailbourne
* St Stephen's & St Dunstan's
* Sturry

We are fortunate to have eight dedicated fundraising groups in Canterbury and the surrounding villages who are instrumental in raising funds and form the backbone of the charity.

Throughout the year our group members have enjoyed meeting up to plan and organise a huge variety of events and activities such as: coffee mornings, soup lunches, bingo sessions, bring and buy events, quiz games, letter-drops and sponsored walks, etc.

Group members, as well as individual volunteers, also give their time to help out in our three hospital shops. These provide a valuable service by selling a great variety of lunch options, snacks, drinks, newspapers, magazines, cards and many other useful items. The shops' trolley undertakes daily ward rounds which is particularly useful for those patients unable to leave their bed. The shops are becoming ever more popular and throughout the year, footfall has steadily increased helping to produce record profits, which will be ploughed back into the hospital.

The health benefits of volunteering are well documented. Our volunteers have commented that they thoroughly enjoy the social aspect of giving up their free time to support the League, working with long-established friends and having the opportunity of meeting new people. Many of our volunteers enjoy it so much that they have been with us for 20 years or more - some as many as 40+ years.

Our Charity Fundraiser and Social Media Specialist have continued to successfully organise and publicise a variety of fun and interesting fundraising events, as well as expanding and improving our social media profile.

The League continues to turn fundraising and shops' profits into greatly appreciated pieces of equipment and facilities which benefit so many patients, their visitors and our highly valued NHS staff. Equipment can range from small items such as chairs and overbed tables, to expensive high-tech medical machines such as a specialised ultrasound system and MRI equipment. Sometimes the smallest items can make the biggest difference which is very rewarding for our group members who selflessly fundraise throughout the year.

To everyone who has given up their free time to organise fundraising events, worked in our hospital shops and volunteered with our Library Trolley and Stamps & Coins Services, your efforts have not gone unnoticed and we say a huge thank you for your support and for contributing towards the continuing success of our charity.

If you would like to join our successful charity and feel part of a valued team supporting the Kent and Canterbury Hospital, please email our Charity Manager, Lynne Bannon, at ekh-tr.leagueoffriends@nhs.net or telephone 01227 864030 for more information.

Fundraising Successes

Throughout 2024 our city and local village groups have been hard at work, meeting up regularly to plan and organise events, walks and talks. They continue to devise new and innovative ways of raising money, whilst promoting friendship within the League and the health benefits of volunteering. This report can only cover a few highlights of the events which have inspired our members to give up their precious time to help raise funds to buy equipment for the hospital. To you all, we say a huge thank you for all your efforts.

Ash group continues to work hard, organising monthly coffee mornings in Ash Village Hall.

Barham & Kingston group continues to hold popular jumble sales, bring and buy events, plant sales and coffee mornings, raising impressive sums to boost funds.

Canterbury South group had another excellent year with various fundraising events, including: a soup lunch, a strawberry tea afternoon, plant & produce sales, a beetle drive and regularly organising the charity car parking at Whitstable Junior School.

Chartham group continues to regularly provide cakes and other refreshments for the local community coffee mornings and a member diligently makes popular delicious home-made preserves for sale in the League's main shop. Other events include a plant stall and a Soup & Pud lunch. A popular Christmas postbox knitted topper in the village also raised funds for the group.

Nailbourne group held a popular 'Light hearted romp through English cheese' and wine talk in the Spring and another interesting talk on the Elham Valley Railway in the Autumn which was a sell-out success. As always, the annual letter-drop was a great success.

Canterbury North
(formerly known as Rough Common, Harbledown & Blean)

The group's successful events included coffee mornings, stalls at local Spring and Christmas Fairs, an interesting Franciscan Gardeners' Talk, the sale of knitted items and a well-supported letter drop.

St Stephen's & St Dunstan's group have had a busy year. They held coffee mornings, quiz nights, an annual plant sale and a craft fair in December

Sturry

Throughout the year popular and fun bingo sessions, quizzes and coffee mornings were held in Hoath and Broad Oak village halls. The group also had a stall at the Sturry Church Christmas Fair and did particularly well at the League's summer fair with their tombola stall and sale of jigsaw puzzles.

Whitstable Charity Parking

Thanks to Canterbury South group and several Trustees, a fantastic £997 was raised over four days this year by marshalling traffic and assisting with parking at the regular Whitstable Junior School charity parking days. Home grown produce and jams boosted takings.

Do you fancy coming to one of our events or perhaps volunteering? Maybe you want to know more about the League?

Visit our website: www.lofkch.org.uk, follow us on Facebook and Instagram or contact Lynne on:

ekh-tr.leagueoffriends@nhs.net / 01227 864030
We'd love to hear from you

Annual Fair & Grand Draw

Our fundraising groups pulled out all the stops selling raffle tickets and manning stalls to ensure that the Annual Fair was a great success raising over £7,500 profit. Grateful thanks go to local companies and

individuals who donated great prizes, all of whom helped us to raise over £5,117 of this through the Grand Draw ticket sales alone.

Charity Fundraiser

Colin continued to raise money and the profile of our charity through organising supermarket collections, welcome days at the hospital and attendance at carnivals. He has also secured a regular spot on a local radio station to publicise and promote the work we do and the equipment we are able to fund for the Hospital. Many exciting events were held during the year, including: quiz nights, the annual Easter Eggstravaganza, Kent Police and Thanet Male Voice Choirs, Charity Variety Show, Spring Concert, ABBA Tribute evening, Hollie Firmin Concert and a Tipi & Tea afternoon, to name but a few. And … Colin already has many fundraising ideas and events lined up for 2025.

Social Media and Publicity Support

Jo Wynn-Carter has continued to improve our Facebook and Instagram content, significantly increasing our followers and showcasing a consistent and professional image.

Jo excels in promoting our identity and reach across social media platforms as well as publicising fundraising events, working closely with Colin and our Groups to help promote our fundraising events, good work and achievements.

Gifts in Action

This year has been highly successful and our Trustees are delighted that we were able to award grants totalling a record £554k to enhance patient care at the Kent & Canterbury Hospital.

Included in the above is the fantastic contribution of £39k made by our eight hard-working city and village fundraising groups to purchase items benefitting so many.

Also included in this total is the contribution from the Shops of £252k thanks to the dedication and professionalism of our shops' staff and volunteers providing much appreciated snacks and other goods and services to patients, visitors and staff with a welcoming smile.

Here are some of the ways in which our funds were used in order to achieve our objectives.

Esaote Ultrasound Scanner for Neurophysiology £81,000

This advanced machine will greatly improve image quality and will replace the existing one that is ten years old. Over the last 15 years Dr Bland (pictured left) has developed an interest in combining imaging of peripheral nerves, using high resolution ultrasound, to make a more complete assessment of nerve diseases by combining anatomical information from ultrasound scanning with the physiological studies. The Canterbury department has become the leading site in the UK for this combined approach and regularly hosts trainees in clinical neurophysiology for teaching weeks.

Dr Bland said: 'The new scanner allows us to see smaller nerves and the internal structure of larger nerves in more detail than ever before. It also allows us to experiment with new methods of assessing increased blood flow within tissue and the stiffness of tissue using ultrasound imaging. The combined approach permits earlier and more precise diagnosis of nerve injuries and inflammatory nerve disorders allowing more appropriate, targeted treatment.'

(Funded from our hospital shops' profits).

Sonosite PX Ultrasound - £41,000

Using anaesthetic blocks under ultrasound guidance for orthopaedic surgery is becoming more prevalent, assisting staff and improving patient care. This machine incorporates the most advanced image clarity to help clinicians diagnose and treat patients more accurately.

(Funded by shops' profits)

Vascular Laboratory Ultrasound Machine - £59,000

This machine will replace the current unreliable one with the very latest technology using ultrasound waves to evaluate the body's circulatory system to identify blockages in arteries and veins and to detect blood clots. It provides a vital diagnosis which determines whether a patient needs life saving surgery and will be used daily for patients attending for vascular assessment. (Funded centrally)

Laser Lithotripsy Machine for Urology - £78,000

This is an additional machine to support stone surgery and patients admitted for acute renal colic treatment. It will enable further patients to be treated, avoiding the need for cancellations when the current machine is unavailable or has reached capacity. It will also enable the team to tackle larger renal stones and cancer, significantly improving patient flow and improved outcomes.

(Funded by the League's shops and our fundraising groups)

Refurbishment of Anaesthetics/Critical Care staff areas - £54,000

Re-vamping the entire rest areas and seminar rooms has greatly improved staff wellbeing which in turn will positively affect productivity. The areas provide a brief respite for staff, away from stressful environments where psychosocial aspects of social interaction in a suitable and clean environment positively helps in being able to switch off, until heading back into theatre.

Over 350 staff will benefit every day from this refurbishment and much positive feedback has been received.

(Funded by shops' profits and a generous legacy)

Otometrics Otoscan for Audiology – £19,000

Used to carry out ear mould impressions without material being physically inserted into the ear. This makes the procedure painless, quick and safe and takes a deeper and more accurate impression. Used daily, benefitting 200 patients per month. (Funded centrally and by our fundraising groups)

Oscar the Skeleton ... pictured here with Ella, Emergency Nurse Practitioner, who said: 'A big thank you to the League of Friends for our new skeleton, Oscar the anatomy demonstrator! He has fit in straight away and will be such a helpful tool for our patients who present with bony injuries.'

Staff Wellbeing Room - £11,000

The majority of funding requests are for clinical use but occasionally we fund something which will be of benefit to staff welfare. Theatres and Critical Care are intense places to work and this quiet space provides a sanctuary for staff to give them respite and time out from stressful situations. The room was officially opened by the Lord Mayor, Cllr Jean Butcher, who agreed it was an excellent idea and would be hugely beneficial to staff wellbeing.

(Funded by shops' profits)

Christmas Gifting

'You have not been forgotten'...
As in past years, patients in the Kent and Canterbury Hospital over the festive period and children attending appointments in the run up to Christmas were treated to gifts, funded by generous donations.

Shops' Manager, Matt Tillman, said: 'We hoped to spread a little festive cheer at what can be a difficult time for patients and it was lovely to receive such a warm welcome from both patients and staff as we delivered to the wards.'

Some of the equipment agreed for funding during the year:

Esaote Ultrasound Scanner for Neurophysiology
Laser Lithotripsy Machine
Overhead Hoist System for Kent Ward
Vascular Laboratory Ultrasound Machine
Refurbishment of Anaesthetics/Critical Care staff areas
Sonosite PX Ultrasound
5 x Trolleys/6 x Kwick Screens/Data Points
2 x Portable Water Testing Kits
Otometrics Otoscan
Nano Knife for Urology
Flojac for Kent & Clarke Wards
Shade Sales for Harvey Ward Garden
16 x Wheelchairs
Saebo Professionals Kit or Tower/Harvey Wards
2 x Specialist Beds for End of Life on Harbledown Ward
36 x Chairs for Mount McMaster & Harvey Wards
Ophthalmoscope Opticlar Portable Slip Lamp
Echo Couch
3 x Spirometers for Mount & McMaster Ward
4 x Courtyard Benches outside Patient Service Centre
16 x Soft Close Bins for Kingston Ward
TV for Lithotripsy Centre
Xmas Gifts for Patients
Acute Care POS System
Transitional Living Unit for Harvey Ward
Blinds for Day Room in Kingston Ward
5 x Replacement Patient Tables
Artwork for Cardiology Ward imo Sunny Patel

Looking forward/our plans for the future

We are delighted to report that the League has had another highly successful year. Our eight city and village fundraising groups have enjoyed regularly meeting up to plan and hold a huge variety of events. It is pleasing that the local community has been keen to support our efforts which range from coffee mornings and quiz nights to larger events at the King's Hall in Herne Bay, Kent College and St Paul's Church in Canterbury.

During the year, the League has been fortunate to receive a number of generous legacies from grateful patients and families. The League continues to ensure that these larger donations are used for projects in line with the donor families' wishes, where stipulated.

The Trustees regularly consider what emerging issues they may need to address to ensure the League continues to meet its objectives, supporting the K&C Hospital and serving the community. The League takes its responsibilities seriously and continues to ensure that our policies, processes, procedures and governance are in line with best practice and meet the rigorous requirements of the Charities Commission. The reason we are a CIO designated charity is due to this continued focus on governance and controls.

The League will continue to endeavour to increase not only the total value of the grants given but to ensure that the money is well spent, enhancing the care and treatment given to patients and supporting the wellbeing of staff.

The three hospital shops form the business arm of our charity. Footfall and takings have continued to increase year over year and our customers have particularly appreciated the longer opening times of our main shop, 7am-7pm Monday-Friday, as we strive to provide the best possible service. We have a fantastic team of employees as well as regular volunteers who tirelessly give up their free time to support us - but more will always be welcomed.

Our aims for the future include:

- Continue to raise the profile of the League and fundraising in the community. To assist us in our efforts we have a Social Media/Publicity expert who has significant experience and contacts in this field.
- Additionally, our Charity Fundraiser has held an impressive variety of events over the year and has helped to increase awareness of our charity.
- Work with the Trust to maximise patient and staff benefit by increasing the level of financial support to the Trust
- Maintain the highest standards of governance and management and adhere to legislation and published best practice
- Adhere to the Fundraising Code of Practice and Fundraising Regulator guidelines
- Demonstrate value for money from the resources invested while monitoring risk, to ensure it is maintained at a level consummate with Charity legislation and guidelines
- Whatever the final configuration of the hospitals and services across East Kent in the future, the K&C Hospital will continue to have an important role and the League will continue to support the staff, patients and visitors to the K&C Hospital
- Continue to endeavour to reduce the League's carbon footprint by emailing documents to members wherever possible, saving on printing and postage expenditure
- The League can only achieve these objectives with your support. Please go to our website for more information about our work, how to support our events, how to donate or become involved with our wonderful charity: www.lofkch.org.uk

Financial Summary

Financial Review Summary

The figures stated below provide an overview and are drawn from the full Annual Accounts at the back of this report:

Income from all sources	: £	1,846k
Voluntary contributions	: £	658k
Expenditure totalled	: £	1,570k
Grants to the Trust	: £	536k
Governance & administrative costs	: £	66k
Income exceeded expenditure by	: £	275k

The League held net assets of £954k as at 31 December 2024 (£679k in 2023).

The net assets of the League were increased by £275k from the balance held at the end of the previous financial year.

Where our income came from

The League's main source of income comes from charitable fundraising activities, profit from the hospital shops, the generosity of the public who give donations as a thank you for the care they or their friends and family have received or in memory of loved ones and in bequests and legacies from their estates.

Throughout the year our eight city and local village groups have found imaginative ways to raise funds and between them, achieved an income of £35k, which is very much appreciated by the Trustees. The dedication and fundraising successes of our hard-working groups hugely contributes towards the support and additional facilities the League is able to provide to the Kent and Canterbury Hospital, making a real difference to patient care.

During 2024 donations were £45k, a large increase of £15k vs last year whilst legacies, where receipts are less predictable, were significantly higher at £612k, up £586k vs 2023 mainly thanks to the very generous legacy from Hilda Levi's estate which was received early 2025. Shops' takings of £1,138k were a record, up substantially on the £1,023k taken in 2023 thanks to the dedication and hard work of staff and volunteers alike and providing a great range of products for the patients, staff and visitors to the K&C Hospital resulting in a record surplus after costs of £177k available for distribution as Gifts to the Trust. Interest received totalled £15k.

Where we spent our funds

The League spends the funds received in accordance with charity law, its grant making policy and respecting the wishes of donors. Grants to the Trust of £536k made up 34% of the total expenditure, (2023: £244k & 21%).

Grants are approved to achieve a benefit to the public (staff and the patients of the K&C Hospital together with visitors who use the services and facilities), which would not otherwise be possible within the constraints of the Trust's capital budgets.

Trustees consider each application on merit and aim to support technological advances in treatments by purchasing new and replacement medical equipment.

Projects also include new furniture, refurbishment of patient rooms and gardens, funding for staff wellbeing and any other items which the Trustees deem an appropriate use of charitable funds.

The League also provides services to patients, staff and the public by way of our three hospital shops, a newspaper and refreshments ward trolley and a mobile ward library trolley.

A summary of the expenditure is given below:

Gifts to the Hospital	:	£536k
Hospital Shops	:	£961k
Governance & Administration	:	£66k
Cost of Fundraising inc Publicity	:	£7k

Structure, Governance & Management

The League of the Friends of the Kent and Canterbury Hospital Charitable Incorporated Organisation (CIO) is registered with the Charity Commission for England and Wales under charity number 1155088.

The objects of the Charity as stated in the Constitution document are: 'To relieve sickness and to preserve and protect good health for the public benefit by supporting the work of Kent and Canterbury Hospital by such means as the Trustees deem appropriate.'

The League CIO exists to raise funds and receive charitable donations to benefit the wards, departments and services provided by the East Kent Hospitals University NHS Foundation Trust to the Kent and Canterbury Hospital in Kent.

All income is recorded as 'unrestricted' unless a document which forms a legally binding Trust, eg, a Will, which identifies that the funds are to be used for a specific purpose and no other is received at the time of receipt.

Under the Constitution, the League's Trustees shall manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO.

All the profits from the hospital shops, donations, legacies, gift aid, fundraising activities, proceeds from the Stamps and Coins Service and investment interest provide our income, to be made available for the purchase of gifts to the Kent and Canterbury Hospital.

The Trustees

Trustees are the people legally responsible for having general control of the management and administration of the League of Friends of the Kent and Canterbury Hospital CIO.

Trustees are appointed in accordance with the League Constitution as at 12 December 2013.

A maximum of sixteen Trustees may be appointed at any one time with a minimum of four in office.

In accordance with clause 13 of the Constitution, one third of the charity trustees must retire from office at the Annual General Meeting (AGM) on a rotation basis and vacancies so arising may be filled by the decision of the members at the meeting. Trustees appointed since the previous AGM should also resign and be re-elected at their first AGM.

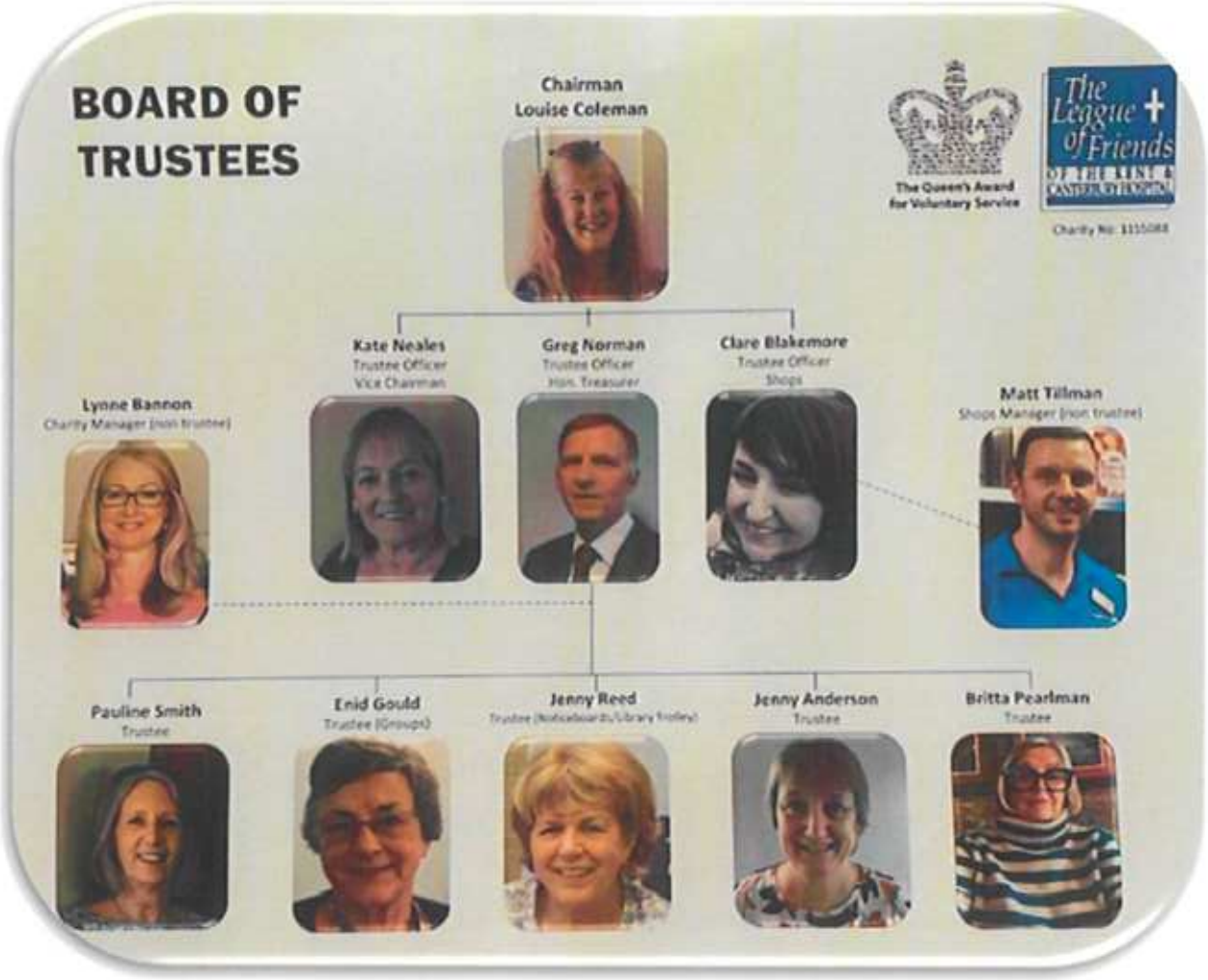
At the AGM in June:

- In accordance with the League's Constitution and by rotation, the following Trustees retired from office and following their agreement to stand for re-election, they were unanimously re-elected: Miss C Blakemore, Mrs E Gould, Mr G Norman and Dr K Neales (appointed 26 June 2023)
- Mrs L Coleman was re-elected as Chairman for a second term

In November 2024 the League welcomed Britta Pearlman as Trustee for Publicity.

At the end of 2024, the League had one Vice President, an honorary role which carries no voting rights and is usually held by retired LOF chairmen. Vice Presidents are invited to attend the AGM and five Central Committee meetings throughout the year and their input is welcomed by members.

For the year ended 31 December 2024 the Trustees were:



Mrs L Coleman – Chairman
Mrs J Anderson - Trustee
Miss C Blakemore - Trustee for Shops
Mrs E Gould - Trustee for Groups
Dr K Neales – Vice Chairman
Mr G Norman – Hon Treasurer
Mrs B Pearlman - Trustee for Publicity
Mrs J Reed - Trustee for Noticeboards/Library Trolley
Mrs P Smith - Trustee

Meetings

The Trustees meet regularly, six times a year, and are supported by a salaried Charity Manager. Membership of the CIO is open to nominated persons from each of the eight local fundraising groups and from nominated persons from the services offered by the League.

The Trustees report to the wider membership at the Central Committee, which meets five times a year, and all nominated members are entitled to vote at this meeting. In advance of the AGM, members receive the formal reports and audited accounts. Aside from the AGM, the Central Committee's main purpose is to decide on the allocation of grants for gifts to the Hospital and individual local groups can pledge full or partial funding for specific gifts.

Additionally there is a Finance Sub-committee comprising the Chair person, vice-chair, Shops Trustee and the Treasurer which meets at least twice during the calendar year to review controls and governance as well as financial strategy.

Groups

There are eight city and local village groups as follows:

* Ash
* Barham & Kingston
* Canterbury North
* Canterbury South
* Chartham
* Nailbourne
* St Stephen's & St Dunstan's
* Sturry

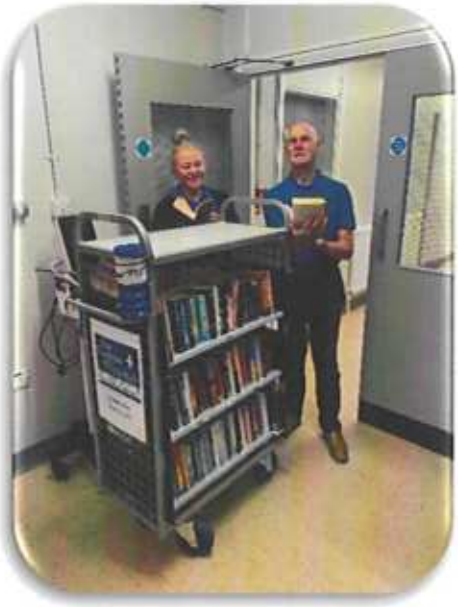
Our groups form the backbone of the League and meet regularly to plan and hold fundraising events. At Central Committee meetings, held five times a year, the groups agree to purchase specific items for the hospital, chosen from a list of requests from hospital wards and departments. The groups also make up many of the volunteers required to run the on-site hospital shops.

Each League group has its own Chair, Secretary and Treasurer as well as other members to manage its affairs and assist with fundraising. One of the charity's Trustees acts as Groups Liaison, attending their meetings when possible and reporting to the Trustees on any issues, concerns and activities of the groups.

Groups have enjoyed regularly meeting up throughout the year to plan and organise a variety of events. With the NHS under continued pressure and facing many challenges, the local community has come together and wholeheartedly supported our fundraising efforts so that we can achieve our aim of supporting the hospital. Events have included a sell-out fashion show, fun quiz nights, coffee and cake mornings, strawberry teas, plant sales, jam making sold in the League shops … the list goes on!

Underlining our controls and procedures environment, the groups do not have individual bank accounts but pay all monies raised into the charity's Central bank account. The Hon Treasurer keeps records of how much each group has raised and advises group treasurers accordingly, so that the group committees can decide how to spend their funds. The League maintains its accounts on a well-known accounting system in conjunction with a well respected accounting firm. Monthly Financial Reports are distributed to the Groups and to the Trustees for review. Groups provide quarterly returns to the Treasurer to enable Gift Aid to be claimed from HMRC.

Library Trolley Service



The Ward Library Trolley service, led by our long-serving and dedicated volunteer Mike Wadey (on the right) is welcomed by patients and staff alike.

Depending on the number of volunteers, ward rounds are undertaken 2-3 times a week with the aim of daily rounds if more volunteers can be recruited. A good selection of donated books and magazines are offered on loan, and even a pair of reading glasses, if required. Patients enjoy seeing a friendly face and if well enough, passing the time of day with our volunteers, even if they do not wish to take a book. We are extremely grateful to our dedicated small team who provide this highly valued service and are always looking for new volunteers who can spare a couple of hours every week.

Stamps & Coins Service – another bumper year

Thanks to the regular donations collected by our members and the generosity of the public responding to appeals by donating used stamps, coins, stamp albums and first day covers, a fantastic £1,485 was raised.

The service has gone from strength to strength thanks to our long-serving volunteer, Barry Linden and his wife, who diligently trim and prepare large quantities of stamps, plus other items, ready for auction. After a flurry of donations resulting from lockdown clearouts, donations are slowing down somewhat but all donations, large or small, are equally welcomed.

Advisors

Regulating Body
Charity Commission for England and Wales
London

Registered Charity Number
1155088

Principal Office
League of Friends
Kent and Canterbury Hospital
Ethelbert Road
Canterbury
Kent
CT1 3NG

Patron
The Lord Archbishop of Canterbury

President
The Lord Mayor of Canterbury

Investment Managers
CCLA Investment Management Limited
80 Cheapside
London
EC2V 6DZ

Bankers
National Westminster Bank PLC
11 The Parade
Canterbury
Kent
CT1 2SG

Accountants and Auditors
Kreston Reeves LLP
Chartered Accountants Statutory Auditor
37 St Margaret's Street
Canterbury
Kent
CT1 2TU

Finance Sub Committee

This Committee was established in 2016 as a separate committee to support the Trustees in Governance and Finance issues that require in-depth review and discussion and where immediate decisions are required prior to the next Trustees' meeting.

The Committee works under Terms of Reference set out in the Governance Policy, which was updated in January 2024, and reports directly to the Trustees at the next meeting, making recommendations and notifying them of any decisions and actions that may have been taken.

Terms of Reference are reviewed annually and updated where required to meet the changing needs of the League.

Meetings are held at least twice a year and on an ad-hoc basis where necessary, to ensure the best outcome for the League.

The members of the Finance Sub Committee are key Trustee Officers and meetings are chaired by the Hon Treasurer or the Chairman where the Hon Treasurer is unable to attend. Members are:

- Chairman
- Vice Chairman
- Hon Treasurer
- Shops Trustee
- Additional officers where appropriate

The Committee has the following specific duties and functions:

- Review costs relating to Audit, banking and Shop Bookkeeping contracts to ensure these remain competitive and meet legal and Charity Commission compliance
- Review investment strategies to ensure maximising opportunities
- Review approval thresholds for expenditure from the Charity's funds
- Review and approve the annual report and accounts prior to submission to Trustees
- Review and approve expenditure where immediate action is required to maximise benefit and report to the Central Committee
- Review financial reserves and risk management
- Review new and existing policies
- Review Shops' structure and pay, including benefits package
- Review Health and Safety Audits and impact on budget
- Review shops' suppliers' quality control and ethics

Members are required to disclose all relevant interests at the start of meetings and withdraw from decisions when a conflict of interest arises.

Staff and Volunteers

The League is grateful for the unstinting efforts of its volunteers who are involved in fundraising activities, service provision through the League hospital shops and the Library Trolley Service together with the Stamps and Coins Service.

The League has an estimated 150 volunteers and members covering all aspects of the League's work. If each volunteer/member spends on average 3 hours per week volunteering, this equates to around 23,400 hours per year of voluntary work. If these volunteers were paid the national living wage of £11.44 (from April 2024, age 21+) per hour, then we estimate they give £267,696 worth of unpaid work per year to the hospital.

The League's hospital shops are manned by 14 paid staff including a full-time Shops Manager and Deputy Manager, supported by volunteers.

The daily Ward Trolley Service (newspapers/refreshments/toiletries, etc) is undertaken by paid staff and is welcomed by patients and ward staff alike.

The ward Library Trolley Service is run by committed volunteers.

Kreston Reeves acts as Shops' Bookkeeper and the League is supported by a paid Charity Manager for administration.

Peninsula HR act as the charity's HR and Health and Safety advisor offering extensive support to staff and Trustees when required.

Total paid staff equates to circa 8 FTE. The League had a monthly average of 15.75 paid employees in 2024 (15 in 2023) at an annual cost of £251K (£234K in 2023).

Policies and Objectives

Grant making policy

The League accepts applications from the Kent and Canterbury Hospital staff for equipment, facilities and support for patient educational groups and projects as well as welfare requests in support of the NHS staff.

All applications must have been processed through the rigorous East Kent Hospitals University NHS Foundation Trust procedures to ensure that any request meets the required standards and criteria of the Trust prior to being submitted to the League for consideration.

It is the responsibility of the Trust to ensure that the applications have been authorised under their procedures and that any equipment purchased by the League funds will be supported and used at the Kent and Canterbury Hospital for a minimum of three years.

Applications are reviewed by the Trustees to ascertain their suitability to meet the objectives of the League and to request any additional information from the Trust deemed necessary to enable them to make this decision.

The applicants are requested to attend a League Central Committee meeting to present their case in support of their request. This provides an opportunity for the members of the League's fundraising groups to raise any issues and to decide if they wish to fully fund the equipment or to make a partial contribution.

The Trustees will commit Central Funds to meet any balance not met by the Groups to enable the equipment to be purchased.

Where the application is for medical equipment, the League requires a clinician to present the case for funding. A significant piece of equipment or project is deemed to be any single or joint purchase of over £15,000.

Where the applicant or Trust representative cannot, or fails to attend, the application will be deferred until the next meeting.

Grants agreed should be actioned within three months from approval. The League retains the right to cancel the grant if it has not been actioned.

The Trust will purchase the equipment and invoice the League once the supplier has been paid, providing a valid copy of the supplier's invoice in confirmation of purchase.

The League will arrange publicity presentations with the receiving department to promote the work of the League.

Risk statement

Throughout the year the Trustees actively review the risks which the League faces and take all reasonable steps to reduce and apply procedures to mitigate those risks.

The main areas of risk have been identified within the following categories:

• **Financial** • **Governance** • **Reputational**

The Trustees have mitigated these risks by:

- Regular review of the financial procedures and systems
- Maintaining a diversified low-risk approach to cash holdings and investments
- Review of reserves to ensure there are sufficient resources in the event of adverse conditions arising to meet all legal obligations
- Maintaining up-to-date financial records, governance, policies and training documentation and practices
- Working with the Trust to understand the changes in strategic approach to delivery of services and the role of the League within these confines
- Registering with the Fundraising Regulator
- Committing to the Charity Commission's Fraud Prevention Pledge

In the Trustees' opinion, all appropriate action has been taken to ensure the risks are mitigated.

Investment Powers

The investment powers are stated in the charity's Constitution as follows: "the power to deposit or invest funds, employ a professional fund manager, and arrange for the investments or other property of the CIO to be held in the name of a nominee, in the same manner and subject to the same conditions as the trustees of a trust are permitted to do by the Trustee Act 2000.

Investment Objective

In view of the volatility in the share markets the Trustees retain all surplus funds in various cash holdings which provide immediate and notice access to funds to meet current and ongoing grants to the hospital to achieve the League's objectives.

Committed and non-committed funds are held in Charity Deposit accounts. It is important to maintain sufficient funds in instant access accounts to enable the League to meet all current and anticipated demand for grants (ie, gifts/equipment) to the Kent and Canterbury Hospital.

A significant sum of £107,000 has been maintained in the COIF Charities Deposit Fund, managed by CCLA Investment Management Ltd, which pays interest. Withdrawals can be made without penalty by submitting an appropriately authorised withdrawal form.

Remaining cash is currently held with a commercial bank.

Unless the donor has expressed a specific request regarding investment, the investment of funds is in accordance with the Trustees Investment Act 1961.

Reserves Policy

Charity Reserves as defined under the Statement of Recommended Practice (SORP) FRS 102 2015 (1.1.48) are those funds which become available to the charity to be spent at the Trustees' discretion in furtherance of the charity's objectives, excluding funds which are spent or committed or could only be realised through the disposal of fixed assets. These are therefore classified as 'free'.

The Trustees recognise their obligation to ensure that income received by the League should be spent effectively and promptly in accordance with the charity's objectives.

The Trustees have reviewed and revised their Reserves Policy and have determined that it is necessary to retain reserves separate to the day-to-day operational activity and bank accounts in the unlikely event of there being a significant reduction in income or to meet the cost of closure or transfer of the charity. Additionally, The Charity never commits more than it has cash on hand to cover those commitments, even though the actual liability will only crystallise at a later date.

Reserve funds set aside

The reserve held in a separate COIF deposit account at the end of December is at £107k. This reserve has been categorised as a restricted asset in the 2024 accounts. The Charity regularly calculates the 'worst case' scenario of closing the charity and sets aside sufficient cash to cover these costs and now estimate that the Reserve should be £140k and will increase it accordingly.

Definition of Funds

Restricted Funds

Funds which are subject to specific trusts, eg, terms of Will.

Endowment Funds

Funds which are to be held as capital and only the income generated can be expended.

Unrestricted Funds

Funds which are expendable at the discretion of the Trustees or designated in consideration of donors' wishes.

Designated Funds

Funds held for specific wards or services in consideration of approved grants (commitments) and/or donors' wishes. They do not form any binding Trust and can be transferred to general purpose funds at the discretion of the Trustees.

At the 31 December 2024 the reserves held were identified as below:

Restricted funds	:	£ 93k
Unrestricted funds	:	£ 862k
Less Fixed assets	:	£ 45k
Less Stock	:	£ 32k
Freely available reserves	:	£ 785k

The level of reserves held at 31 December 2024 is higher than the minimum requirements set in the policy.

Although this is still higher than the policy minimum the Trustees are confident that the level of grants will fluctuate within the year and reserve levels will reflect these changes.

Statement of Trustees' Responsibilities

The following pages show the financial accounts for the year ended 31 December 2024

Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP 2019 (FRS 102)
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008, and the provisions of the League's Constitution.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

As far as the Trustees are aware, there is no relevant audit information of which the League's auditors are unaware and the Trustees confirm that they have met the responsibilities set out above and complied with the requirements for preparing the accounts.

The financial statements attached have been compiled from and are in accordance with the financial records maintained by the Trustees. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees on 19/05/2025 and signed on their behalf by:

Signed:

Mrs Louise Coleman
Chairman

Independent Auditor's Report

Issued to the Trustees of The League of Friends of the Kent & Canterbury Hospital CIO

Opinion

We have audited the financial Statements of The League of Friends of the Kent & Canterbury Hospital CIO (the 'charity') for the year ended 31st December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard (FRS) 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:-

- Give a true and fair view of the state of the charity's affairs as at 31st December 2024 and of its incoming resources and application of resources for the year then ended;
- Have been properly prepared in accordance with UK Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing(UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 26, the trustees are responsible for the preparation of financial statements which give a true and fair view and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors responsibilities for the audit of the financial statements.

We have been appointed as auditor under section 1443 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the Charity and industry, and through discussion with the trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, Statement of Recommended Practice, and pension legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related management bias in accounting estimates and judgemental areas of the financial statements such as the valuation of legacies. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud, and review of the reports made by management and internal audit; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and

- Reading minutes of meetings of those charged with governance, reviewing internal audit reports and reviewing correspondence with relevant tax and regulatory authorities; and
- Performing analytical procedures with automated data analytics tools to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the Charity's trustees as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves LLP
Statutory Auditor
Chartered Accountants
Canterbury

20 May 2025

Kreston Reeves LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Statement of Financial Activities

Statement of Financial Activities				2024			2023
£	Note	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
Income:-							
Donations and legacies		873	656,850	**657,723**	-	56,426	**56,426**
Charitable activities		-	1,137,967	**1,137,967**	-	1,022,745	**1,022,745**
Other trading activites		-	34,539	**34,539**	-	27,398	**27,398**
Investments		-	15,321	**15,321**	-	13,784	**13,784**
Government grants		-	-	-	-	-	-
Insurance claim		-	-	-	-	-	-
Total Income	2	**873**	**1,844,677**	**1,845,550**	-	**1,120,353**	**1,120,353**
Expenditure:-							
Raising funds		-	7,312	**7,312**	-	7,873	**7,873**
Charitable Activities		43,311	1,519,725	**1,563,036**	2,521	1,168,582	**1,171,103**
Total expenditure	3	**43,311**	**1,527,037**	**1,570,348**	**2,521**	**1,176,455**	**1,178,976**
Net movement:-		**(42,438)**	**317,640**	**275,202**	**(2,521)**	**(56,102)**	**(58,623)**
Inter-section transfers		-	-	-	-	-	-
Transfers between funds		-	-	-	-	-	-
Total funds brought forward		**135,134**	**544,281**	**679,415**	**137,655**	**600,383**	**738,038**
Total funds carried forward		**92,696**	**861,921**	**954,617**	**135,134**	**544,281**	**679,415**

The accompanying notes form an integral part of these financial statements

All activities relate to ongoing operations

Balance Sheet

Balance Sheet as at 31 December				2024			2023
£	Notes	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
Fixed Assets							
Tangible assets	4	-	45,408	**45,408**	-	39,398	**39,398**
Current Assets	5						
Stocks		-	31,811	**31,811**	-	22,383	**22,383**
Debtors	6	-	545,152	**545,152**	21,000	40,000	**61,000**
Cash at bank and in hand		136,007	515,524	**651,531**	114,134	638,816	**752,950**
Total Current Assets		**136,007**	**1,092,487**	**1,228,494**	**135,134**	**701,199**	**836,333**
Total Assets		**136,007**	**1,137,895**	**1,273,902**	**135,134**	**740,597**	**875,731**
Current Liabilities							
Creditors falling due within 1 yea	8	(43,311)	(275,974)	**(319,285)**	-	(196,316)	**(196,316)**
Total Net Assets / Funds		**92,696**	**861,921**	**954,617**	**135,134**	**544,281**	**679,415**

The financial statements were approved by the Trustees on 19th May 2025 and signed on their behalf by:-

Mrs L Coleman **Chair**	Lorrie S Coleman.
Dr K Neales **Vice-Chair**	Ken Neales

The accompanying notes form an integral part of these financial statements

Cash Flow as at 31 December 2024

Cash Flow	2024	2023
£		
Net income/(expenditure) for the year	**275,202**	**(58,623)**
Adjustments for:-		
Depreciation	8,554	6,101
Decrease/(increase) in stock	(9,428)	(5,604)
(Increase)/decrease in debtors	(484,152)	166,713
Increase/(Decrease) in creditors	122,969	(171,821)
Net cash provided by/(used in) operating activities	**(86,855)**	**(63,234)**
Cash flows from investing activities		
Net cash used to purchase tangible fixed assets	14,564	-
Net cash from disposal of tangible fixed assets	-	-
Change in cash and cash equivalents in the year	**(101,419)**	**(63,234)**
Cash and cash equivalents brought forward	752,950	816,184
Cash and cash equivalents carried forward	**651,531**	**752,950**

Notes to the financial statements for the year ended 31 December 2024

The League of Friends of the Kent and Canterbury Hospital CIO is a charitable incorporated organisation, domiciled in England and Wales, registration number 1155088. The principal office is at Kent and Canterbury Hospital, Ethelbert Road, Canterbury, Kent, CT1 3NG. The accounts are presented in pounds sterling and rounded to the nearest pound.

Principal accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historic cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Charities Act 2011 and have only departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has evolved following the Charities Statement of Recommended Practice 2019 (SORP) 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. The League of Friends of the Kent and Canterbury Hospital CIO constitutes a public benefit entity as defined by FRS 102.

The functional and presentation currency is Pounds Sterling. The financial statements are presented to the nearest Pound.

1.2 Going concern

The Trustees have a reasonable expectation that the League has adequate resources to continue in operational existence for the foreseeable future and are unaware of any material uncertainties facing the charity that could impact on this conclusion. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

1.3 Incoming Resources

All incoming resources are recognised once the League has evidence of entitlement and it is probable (more likely than not) that the resources will be received and the monetary value can be measured with sufficient reliability.

It is not the charity's policy to defer income.

All income is considered to be Unrestricted, which are available for use at the discretion of the Trustees in furtherance of the general objectives of the League unless there is a legally binding Trust, such as a Will or Deed, or when the League has raised funds for a publicly stated specific purpose. Those funds with such documents will be recognised as Restricted in the accounts until such time as they are either spent, or can no longer be used for the purpose for which they were given. In such cases the donors will be contacted to request a change of purpose or return of funds, or where they become too small a value to achieve the initial purpose, they will be transferred to general funds in furtherance of the League's objectives.

Designated (unrestricted) funds comprise funds that have been set aside by the Trustees for particular purposes. These purposes are, in the main, for the provision of gifts to the Kent and Canterbury Hospital. The Trustees may return these funds for general purposes at their discretion.

Where there are terms or conditions attached to the incoming resource (particularly grants) then these must be met before the income is recognised as the entitlement will not be evidenced, or where there is uncertainty that the conditions can be met, then the income is not recognised in the year. It is not the charity's policy to defer income even where a pre-condition for use is imposed.

Legacies are accounted for as incoming resource either on receipt or where the receipt of the legacy is probable.

Receipt is probable when:

- Confirmation has been received from the representatives of the estate(s) that probate has been granted
- The executors have established that there are sufficient assets in the estate to pay the legacy and
- All conditions attached to the legacy have been fulfilled or are within the charity's control
- Where the amount of the legacy can be reliably estimated
- Legacies which are subject to a life interest party are not recognised

Where legacies have been notified to the League, or the League is aware of the granting of probate, but that a reliable estimate cannot be identified, then the legacy is shown as a contingent asset and disclosed if material.

Fundraising income is shown gross.

Income from the shops operated by the League is accounted for when earned.

Investment income is recognised at the time the investment income is received.

Insurance income is recognised upon receipt of confirmation of pay-out.

Government grants are recognised using the accrual model. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Gifts in kind are valued at a reasonable estimate of their value to the Charity. Gifts donated for resale are included as income either when they are sold or at the estimated resale value after deduction of the cost to sell the goods.

1.4 Intangible Income

The value of services rendered by volunteers is not incorporated in these accounts, but it is recognised that the intangible value of volunteers far outstrips any financial worth that may be attributed to their service.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.
All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.
Support costs are those costs incurred directly in support of expenditure on the objects of the League. These are allocated on a time spent basis.
Governance costs are those incurred in connection with administration of the League and compliance with constitutional and statutory requirements.
The cost of charitable activities comprises both the shops' expenditure and the value of gifts made to the Kent and Canterbury Hospital. Such gifts are recognised when the League has committed itself to the expenditure and this has been communicated to the hospital.
The League does not make grants to individuals. All grants are made to the Trust to provide for the care of NHS patients in furtherance of its charitable aims.
Liabilities are recognised as and when an obligation arises to transfer economic benefits as a result of past transactions or events.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

1.6 Tangible Fixed assets

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful life on the following basis: -

- Computers – 33% Straight line
- Shop Improvements – 5% Reducing balance
- Fittings & equipment – 20% Reducing balance – all areas

1.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Pre-payments are valued at the amount pre-paid net of any trade discounts due.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Creditors and provisions

Creditors and provisions are recognised where the League has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Grant commitments are only recognised when the League has committed itself to the expenditure and this has been communicated to the hospital.

1.11 Judgement in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires the Trustees to make judgements, estimates and assumptions that can affect the amounts reported for assets and liabilities and the results for the year.

The nature of estimation is such that actual outcomes could differ significantly from those estimates.

Estimates for legacies have been made based on the information provided by the solicitors of the estates. The Trustees believe this is the best source of information to make the estimate of value, but accept that there may be changes from expectation.

1.12 Charity Tax

The League of Friends of the Kent and Canterbury Hospital CIO is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable trust for UK income tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 10 Income Tax Act 2007 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Income from

Income			2024			2023
£	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
Income from						
Donations	-	45,013	**45,013**	-	29,909	**29,909**
Legacies	873	611,837	**612,710**	-	26,517	**26,517**
Total donations & legacies	**873**	**656,850**	**657,723**	**-**	**56,426**	**56,426**
Charitable activities - shops & trolleys	-	1,137,967	**1,137,967**	-	1,022,745	**1,022,745**
Groups	-	16,854	**16,854**	-	26,712	**26,712**
Central	-	8,193	**8,193**	-	-	-
Joint summer fair	-	9,422	**9,422**	-	-	-
Hospital shops	-	70	**70**	-	686	**686**
Total other trading activities	-	**34,539**	**34,539**	-	**27,398**	**27,398**
Interest - deposit accounts	-	15,321	**15,321**	-	13,784	**13,784**
Total investment income	-	15,321	**15,321**	-	13,784	**13,784**
Government grants	-	-	-	-	-	-
Insurance claim	-	-	-	-	-	-
Total income	**873**	**1,844,677**	**1,845,550**	**-**	**1,120,353**	**1,120,353**

3 Expenditure on

Expenditure			2024			2023
£	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
Expenditure on						
Joint summer fair	-	1,279	**1,279**	-	-	-
Other fundraising costs	-	6,033	**6,033**	-	7,873	**7,873**
Total cost of raising funds	**-**	**7,312**	**7,312**	**-**	**7,873**	**7,873**
Shop & trolley purchases	-	700,679	**700,679**	-	627,194	**627,194**
Shop sundry purchases	-	2,194	**2,194**	-	1,603	**1,603**
Shop other direct costs	-	41,324	**41,324**	-	41,138	**41,138**
Shop wages	-	208,603	**208,603**	-	197,141	**197,141**
Shop depreciation	-	8,522	**8,522**	-	6,062	**6,062**
Total shop expenditure	**-**	**961,322**	**961,322**	**-**	**873,138**	**873,138**
Gifts - Central	43,311	219,208	**262,519**	2,521	129,726	**132,247**
Gifts - Groups	-	38,536	**38,536**	-	25,298	**25,298**
Gifts - Shops	-	234,765	**234,765**	-	86,828	**86,828**
Total gifts to hospital	**43,311**	**492,509**	**535,820**	**2,521**	**241,852**	**244,373**
Secretarial fees	-	41,983	**41,983**	-	37,156	**37,156**
Depreciation	-	32	**32**	-	39	**39**
Sundry purchases	-	6,979	**6,979**	-	8,022	**8,022**
Other direct costs	-	13,588	**13,588**	-	5,135	**5,135**
Auditors' remuneration	-	3,312	**3,312**	-	3,240	**3,240**
Total support & governance costs	**-**	**65,894**	**65,894**	**-**	53,592	**53,592**
Total expenditure	**43,311**	**1,527,037**	**1,570,348**	**2,521**	**1,176,455**	**1,178,976**

4 Analysis of tangible fixed assets

Fixed Assets	Central			Shops			
£	Fittings / Equipment	Computer Equipment	Total	Fittings / Equipment	Computer Equipment	Total	Overall Total
Cost:-							
As at 1st January	2,234	1,490	3,724	77,269	28,926	106,195	109,919
Additions	-	-	-	14,564	-	14,564	14,564
Disposals	-	-	-	(10,583)	-	(10,583)	(10,583)
As at 31st December	2,234	1,490	3,724	81,250	28,926	110,176	113,900
Depreciation:-							
As at 1st January	(2,071)	(1,490)	(3,561)	(56,903)	(10,057)	(66,960)	(70,521)
Charge for year	(32)	-	(32)	(6,969)	(941)	(7,910)	(7,942)
On disposals	-	-	-	9,971	-	9,971	9,971
As at 31st December	(2,103)	(1,490)	(3,593)	(53,901)	(10,998)	(64,899)	(68,492)
NBV:-							
As at 1st January	163	-	163	20,366	18,869	39,235	39,398
As at 31st December	131	-	131	27,349	17,928	45,277	45,408

5 Analysis of net assets between funds

Analysis of Net Assets between Funds			2024			2023
£	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
Tangible Fixed Assets	-	45,408	45,408	-	39,398	39,398
Current Assets:						
Cash in hand	136,007	515,524	651,531	114,134	638,816	752,950
Stocks – Goods for resale	-	31,811	31,811	-	22,383	22,383
Debtors – Gift Aid	-	-	-	-	-	-
Debtors – Legacies	-	544,730	544,730	21,000	40,000	61,000
Debtors - others	-	422	422	-	-	-
Total Current Assets	136,007	1,092,487	1,228,494	135,134	701,199	836,333
Creditors due within 1 year:						
Trade – Shops	-	(49,050)	(49,050)	-	(60,903)	(60,903)
Gifts for Hospital	(43,311)	(223,463)	(266,774)	-	(132,173)	(132,173)
Other creditors	-	(3,461)	(3,461)	-	(3,240)	(3,240)
Total Creditors	(43,311)	(275,974)	(319,285)	-	(196,316)	(196,316)
Total Net Assets	92,696	861,921	954,617	135,134	544,281	679,415

6 Analysis of Debtors

Analysis of Debtors due within 1 year			2024			2023
£	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
Legacies	-	544,730	544,730	21,000	40,000	61,000
Other	-	422	422	-	-	-
Gift Aid - Central	-	-	-	-	-	-
Gift Aid - Groups	-	-	-	-	-	-
Total Debtors	-	545,152	545,152	21,000	40,000	61,000

7 Contingent assets

There are no known contingent assets.

8 Analysis of Creditors

Analysis of Creditors due within 1 year			2024			2023
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
	£	£	£	£	£	£
Trade (shop purchases for resale)	-	(38,091)	(38,091)	-	(48,534)	(48,534)
Other Creditors	-	-	-			-
Other creditors - VAT	-	(8,199)	(8,199)	-	(8,991)	(8,991)
Total Other Creditors	-	(8,199)	(8,199)	-	(8,991)	(8,991)
Accruals:						
Accountancy/Bookkeeping	-	(2,760)	(2,760)	-	(2,665)	(2,665)
Auditors	-	(3,461)	(3,461)	-	(3,240)	(3,240)
Wages	-	-	-	-	(713)	(713)
Commitment of Gifts to the Hospital	(43,311)	(223,463)	(266,774)	-	(132,173)	(132,173)
Total Accruals	(43,311)	(229,684)	(272,995)	-	(138,791)	(138,791)
Total Creditors	(43,311)	(275,974)	(319,285)	-	(196,316)	(196,316)

9 Transfer of Funds

The Trustees review all unrestricted and restricted funds to ensure that there is a need and can meet the criteria for its purposes. No funds were transferred or reclassified in the reported year (NIL in 2023).

10 Related Party Transactions

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2023 – Nil).

11 Staff Costs and Trustee remuneration

The average monthly number of employees was 16 (15 in 2023). The charity ran its own payroll through a professional advisor for the full period. The total staff costs and employees' benefits was as follows:

	2024	2023
	£	£
Gross wages	236,963	221,942
Employer's National Insurance	9,595	8,563
Employer's pension contributions	4,028	3,792
Total Payroll	250,586	234,297

No employee received remuneration amounting to more than £60,000 in either year. None of the Trustees have received any remuneration or benefits in kind from the League for their work in this financial year whilst undertaking their responsibilities for the Charity (2023 None).

No Trustees received reimbursement of expenses in the current year (2023 Nil).

12 Summary of Fund Movements

Summary of fund movements - current year				
£	Balance at 1 January 2024	Income	Expenditure	Balance at 31 December 2024
General funds	544,281	1,844,677	(1,527,037)	**861,921**
Restricted funds	135,134	873	(43,311)	**92,696**
Total funds	**679,415**	**1,845,550**	**(1,570,348)**	**954,617**

Summary of fund movements - prior year				
£	Balance at 1 January 2023	Income	Expenditure	Balance at 31 December 2023
General funds	600,383	1,120,353	(1,176,455)	**544,281**
Restricted funds	137,655	-	(2,521)	**135,134**
Total funds	**738,038**	**1,120,353**	**(1,178,976)**	**679,415**

13 Analysis of Cash and Cash Equivalents

	2024	2023
	£	£
Cash in hand	651,531	752,950
Total cash and cash equivalents	651,531	752,950

14 Analysis of Changes in Net Debt

Analysis of changes in net debt			
£	Balance at 1 January 2024	Cash flows	Balance at 31 December 2024
Cash at bank and in hand	752,950	(101,419)	**651,531**
Total funds	**752,950**	**(101,419)**	**651,531**

THE LEAGUE OF FRIENDS OF THE KENT AND CANTERBURY HOSPITAL CIO

England & Wales - Charity number 1155088

Accounts

The Queen's Award for Voluntary Service

The League of Friends OF THE KENT & CANTERBURY HOSPITAL

Annual Report & Accounts

For the Year Ending 31 December 2023

Our charity's special 70th Anniversary gift to the K&C Hospital – the fabulous new Surgical Admissions Lounge providing a professional and modern environment for patients and staff

Registered Charity No: 1155088

The Queen's Award for Voluntary Service

The League of Friends OF THE KENT & CANTERBURY HOSPITAL

Contents

Page

Chairman's Foreword 3

Charity Objectives 4

Focus on Fundraising 5

Gifts in Action 10

Looking Forward – Our Plans for the Future 14

Financial Summary 15

Structure, Governance & Management 17

Policies and Objectives 23

Statement of Trustees' Responsibilities 27

Independent Auditor's Report 28

Statement of Financial Activities 30

Balance Sheet 31

Cash Flow 32

Notes 33

Louise Coleman
Chairman

Chairman's Foreword

Welcome to the Annual Report and Accounts of the League of Friends (the League) of the Kent and Canterbury Hospital.

This year, 2023, the League of Friends celebrated its 70th Anniversary. The charity was founded in 1953 by a small group of people who wanted to support the work of the hospital by raising funds to purchase equipment for the benefit of patients, staff and visitors. Over the last 70 years the League of Friends has proudly raised over £8m, benefitting so many.

In our Jubilee year, we wanted to make a significant donation to the hospital and after discussion with hospital managers, we funded the development of the Surgical Admissions Lounge for the vascular team. This new area provides a central place for patients coming in for surgical procedures. Our President, the Lord Mayor Jean Butcher was delighted to open the impressive new Lounge.

The highly valued hospital shops have done particularly well this year, achieving £1m in sales and net profits of £150k, to be ploughed back into the hospital. The staff have worked extremely hard providing an excellent service to staff and visitors and the shops are always busy.

We didn't have a fair in 2023 but the Grand Draw was held and raised a fantastic £5,254. We are pleased to be planning both the fair and Grand Draw in August 2024. Throughout the year, many other fundraising events were put on by volunteers from our eight fundraising groups in Canterbury and the surrounding villages. During the year around £244k worth of gifts was pledged to the hospital and some of these are featured later in this report. We also appointed a Charity Fundraiser in May who has already put on several successful events, together with a Social Media Specialist, helping to promote our charity.

As Chairman, I would like to thank all the group members who continue to hold events and involve the local community in raising funds for the League. Also, the staff and volunteers in our shops and those who run the daily ward trolley service who have worked so hard to give excellent service. Thanks go to our library trolley volunteers who are welcomed by patients and staff alike on their weekly ward rounds and to our Stamps & Coins volunteer who diligently raises money for the League through auctions. I would also like to thank my fellow Trustees, who make a great team ensuring that our charity is run with good governance, prudent management and safe practice. I also want to thank our Charity Manager who does a huge amount of work in the background but without whom we wouldn't function so efficiently. Thanks to the support of every single person, the League continues to be able to make a real difference, enhancing patient care.

We are looking forward to 2024 with an array of fundraising events being planned. New members and volunteers are always welcome to join us in our worthwhile work - see our website www.lofkch.org.uk for more information or follow us on Facebook and Instagram. Louise

Charity Objectives

The key objective of the charity (the League) is to provide services and funds to support the purchase of equipment and facilities which are beyond the scope of government funding to relieve sickness, protect good health and enhance the care and treatment of patients and visitors accessing NHS services at the Kent and Canterbury Hospital, which is a constituent part of the East Kent Hospitals University NHS Foundation Trust (the Trust).

The League achieves its objectives by means of operating hospital shops which primarily sell goods to patients, visitors and hospital staff, by fundraising activities and the provision of services. These services include the provision of a mobile library service to in-patients and a shop trolley to the wards, as well as fundraising activities in the community.

In considering the objectives, the Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

The Trustees are confident that the activities which they undertake have a clear public benefit. The Trust provides clinical services within the scope of their NHS requirements and the League works hard to support and enhance those services.

Grants

Applications are received from the Kent and Canterbury Hospital staff for equipment and facilities for use in the hospital.

Applications are examined against criteria laid down by the Trust and the League Trustees. Grants are approved at the Trustee Board meetings and supported by both Central funds and the eight League fundraising group funds.

The aim of the grants is to deliver projects and purchase equipment that make a difference to all who use the services at the Kent and Canterbury Hospital by:

* Enhancing the quality of patient care
* Improving the environment for patients and visitors
* Supporting NHS staff welfare in their work environment
* Providing financial funding for projects that support patient education and wellbeing

The League depends almost entirely upon unpaid volunteers for fundraising and for staffing the services that we provide for the hospital. The Trustees are truly appreciative of their hard work and acknowledge that the success of the League is largely due to them.

Lynne Bannon, our Charity Manager, oversees the League's Central activities, reporting to the Trustees and helping to ensure that the League achieves its overall objective of supporting the hospital for the benefit of patients, staff and visitors.

Matt Tillman, our Shops' Manager, runs the hospital's highly valued shops, helping us achieve our mission by providing a service to patients, staff and visitors and maximising shops' profits which are used to purchase equipment for the hospital.

Focus on Fundraising

Our fundraising groups

* Ash	* Nailbourne
* Barham & Kingston	* St Stephen's & St Dunstan's
* Canterbury South	* Rough Common, Harbledown & Blean
* Chartham	* Sturry

We are fortunate to have eight dedicated fundraising groups in Canterbury and the surrounding villages who are instrumental in raising funds and form the backbone of the charity.

Throughout the year our group members have enjoyed meeting up to plan and organise a huge variety of events and activities such as: coffee mornings, soup lunches, bingo sessions, bring and buy events, quiz games, letter-drops and sponsored walks, etc.

Group members, as well as individual volunteers, also give their time to help out in our three hospital shops. These provide a valuable service by selling a great variety of lunch options, snacks, drinks, newspapers, magazines, cards and many other useful items. The shops' trolley undertakes daily ward rounds which is particularly useful for those patients too ill to leave their bed. The shops are becoming ever more popular and throughout the year, footfall has steadily increased helping to produce record profits, which will be ploughed back into the hospital.

The health benefits of volunteering are well documented. Our volunteers have commented that they thoroughly enjoy the social aspect of giving up their free time to support the League, working with long-established friends and having the opportunity of meeting new people. Many of our volunteers enjoy it so much that they have been with us for 20 years or more - some as many as 40+ years.

During the year we were delighted to recruit a Charity Fundraiser to help with our fundraising efforts and a Social Media Specialist to increase our profile, spread news of our successes and help publicise our events; more details later in the report.

The League continues to turn fundraising and shops' profits into greatly appreciated pieces of equipment and facilities which benefit so many patients, their visitors and our highly valued NHS staff. Equipment can range from small items such as chairs and overbed tables, to expensive high-tech medical machines such as a specialised ultrasound system and an MRI Capsule. Sometimes the smallest items can make the biggest difference which is very rewarding for our group members who selflessly fundraise throughout the year.

To everyone who has given up their free time to organise fundraising events, worked in our hospital shops and volunteered with our Library Trolley and Stamps & Coins Services, your efforts have not gone unnoticed and we say a huge thank you for your support and for contributing towards the continuing success of our charity.

If you would like to join our successful charity and feel part of a valued team supporting the Kent and Canterbury Hospital, please email our Charity Manager, Lynne, at ekh-tr.leagueoffriends@nhs.net or telephone 01227 864030 for more information.

Fundraising Successes

During 2023 our city and local village groups have been hard at work, meeting up regularly to plan and organise events, walks and talks. They continue to devise new and innovative ways of raising money, whilst promoting friendship within the League and the health benefits of volunteering. This report can only cover a few highlights of the events which have inspired our members to give up their precious time to help raise funds. To you all, we say a huge thank you for all your efforts.

Ash group has been busy throughout the year with a regular stall at St Peter's Church in Sandwich and a stall at monthly coffee mornings in Ash Village Hall.

Barham & Kingston group continues to hold popular jumble sales and coffee mornings, raising impressive sums to boost their funds.

Canterbury South group had a very successful year with various fundraising events, including: quizzes, a soup lunch, a coffee afternoon with bring & buy plant/produce sales, a beetle drive afternoon, a strawberry cream tea and a pub quiz.

Fantastic sums were raised to buy equipment for the hospital.

Chartham group continues to regularly provide refreshments for the local community coffee mornings and a member diligently makes delicious home-made preserves for sale in the League's main shop, which fly off the shelf. A pop-up stall held on a member's driveway was very well supported and everything sold out quickly, especially the plants which had all been donated.

Nailbourne group held a popular talk on a local vineyard with wine tasting in May, the annual letter-drop in the autumn and a cheese and wine evening in November.

Rough Common, Harbledown & Blean group held their second sell-out fashion show where members of their committee modelled some of the selected items on offer. Much fun was had by all whilst raising significant sums.

Other events included coffee mornings, stalls at a Spring and Christmas Fair, a Strawberry Tea, and a sponsored walk. Thanks to a lot of hard work over many months, the group achieved record grand draw ticket sales which was held in October.

St Stephen's & St Dunstan's group have had a busy year. They held a successful local community plant sale in the Spring, took part in Coronation celebrations, held a Pimms, nibbles and music event which was a roaring success and a craft fair in November, attended by the Mayor and Lady Mayoress of Canterbury.

Sturry group's chairman (far right), braved the cold weather and enjoyed a successful collection shift at Asda supermarket.

Throughout the year the group has held a variety of fundraising events, including bingo sessions, quizzes, card games, a letter-drop, plants sales and stalls at Sturry church events.

Whitstable Charity Parking

Thanks to Canterbury South group and several Trustees, a fantastic £713 was raised over two days this year by marshalling traffic at the regular Whitstable Junior School charity parking days. Home grown produce and jams boosted takings.

Do you fancy coming to one of our events or perhaps volunteering? Maybe you want to know more about the League?

Visit our website: www.lofkch.org.uk, follow us on Facebook and Instagram or contact Lynne on:

ekh-tr.leagueoffriends@nhs.net / 01227 864030
We'd love to hear from you

Grand Draw

We set about selling grand draw raffle tickets in the Spring and in particular, our fundraising groups pulled out all the stops and did a fantastic job to ensure the success of this event.

In October, the Hospital's Medical Director, Ali Mehdi, pictured here with League Chairman, Louise Coleman, kindly undertook the draw to produce the lucky prize winners - first prize £1,000!

Grateful thanks go to local companies and individuals who donated the 28 prizes, all of whom helped us to raise a fantastic £5,254.

Charity Fundraiser

In May we were delighted to welcome Colin Barker, our new Charity Fundraiser, to the League. Colin comes with a wealth of fundraising experience having previously worked with well-known national and local charities.

Many events have already taken place including supermarket collections (below), attendance at carnivals, the ever-popular quiz nights, choir concerts, a tribute act gala night, to name but a few. One thing Colin is certainly not short of is new fundraising ideas and many more exciting events are in the pipeline.

Colin is looking forward to getting more involved with our charity and said, 'I'm very excited to be given this role and I'm really looking forward to meeting everyone. It is amazing how much the League of Friends raises each year and how this supports the hospital. I hope my contribution will help to raise the profile of the League further and create even more funds and supporters in the future, especially during our 70th anniversary year.'

Social Media and Publicity Support

This year, we also welcomed Jo Wynn-Carter to join our team, providing social media support and to generally assist with publicising and promoting our charity locally across the Canterbury district.

Jo dedicates three hours per week to the League. She has extensive experience in local business-to-consumer and business-to-business marketing, including creating content and managing social media platforms for various organisations such as local authorities, local leaders, charity and community organisations.

Jo has already significantly improved our Facebook and Instagram content, increasing our followers and showcasing a consistent and professional image. She has also been instrumental in publicising fundraising events and works closely with Colin to help promote our good work and achievements.

1953-2023

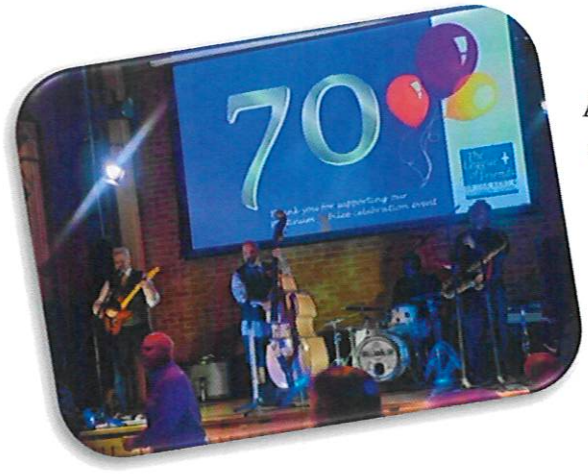
We celebrated our 70th anniversary this year and wanted to fund a large project to commemorate this special occasion. Several ideas were put forward but we decided to support the refurbishment of an area behind Minor Injuries to create a Surgical Admissions Lounge (SAL).

Kent and Canterbury Hospital is now the centre for all vascular surgery in Kent and so this modern and comfortable space makes a huge difference for both patients and staff. The facilities allow patients to prepare for their operation in a quiet and restful area.

All pre-op procedures are completed here prior to going to theatre. If patients have minor day surgery they return to the lounge post-op. For more major surgery, patients go to a main ward. The new SAL provides an efficient and streamlined pathway, allowing more patients to be treated and a better working environment for the clinical staff. When our President, the Lord Mayor Cllr Jean Butcher, officially opened the Surgical Admissions Lounge, it had already been in operation for several weeks and nursing staff and doctors all agreed that it was a wonderful modern environment for patients and provided a more relaxing area for them prior and post-surgery.

Allyson Wren, Clinical Strategic Development Manager for the Trust, said, "The kind and generous donation by the League of Friends has transformed a clinical area into one that is bright, spacious and comfortable. The SAL will improve the overall patient experience and lead to less delays in going to theatre. On behalf of patients and staff, I'd like to convey our very grateful thanks."

This wonderful gift to the hospital is a tribute to the generosity and hard work of so many members and volunteers who support the League and is a thoroughly fitting salute to our Platinum Jubilee - 70 years dedicated to supporting our local hospital with more than £8 million raised for the benefit of patients, relatives, staff and visitors to the hospital during that time.



A special fun-filled celebratory event at the wonderful Cathedral Lodge was held in December, raising funds at the same time.

The event was a huge success with rousing music from a local band, which was thoroughly enjoyed by all who came along to help us celebrate our milestone anniversary.

Gifts in Action

This year has been highly successful and our Trustees are delighted that we were able to award grants totalling £244k to enhance patient care at the Kent & Canterbury Hospital.

Included in the above is the fantastic contribution of £25k made by our eight hard-working city and village fundraising groups to purchase items benefitting so many.

Here are some of the ways in which our funds were used in order to achieve our objectives.

EEG Machines

We funded two EEG machines costing £42,000 for Neurophysiology which are benefitting staff and patients. One is a static machine that is kept in the Neurophysiology department, whilst the other is portable and can be used on wards or in critical care, wherever it is needed

The following heartfelt thanks was received from the team: "Having our new EEG machines has made such a difference to our service. Using an up-to-date reliable machine makes test appointments go smoothly and means the patient gets a better experience when they come to our department. We are very grateful to the League of Friends for all they have done for our department over the years."

Cell Salvage Machine

A generous legacy from a loyal Canterbury South group member has funded this Cell Salvage machine costing £20k for theatres. The machine is used daily to remove a patient's blood during surgery, cleaning it through a filtration system and then returning the blood to the patient's circulation. This means patients are receiving their own blood and not having to have blood from a donor. The family is delighted that the bequest has been put to such good use.

(pictured: the machine with Canterbury South group members)

Mannequin

Shops' profits were used to purchase this useful training tool.

Patients are often unable to eat due to their clinical condition. This training mannequin is very helpful in enabling staff to be trained in the safe insertion of nasogastric feeding tubes and gain competency using simulation.

Specialist Treadmill

The Cardiology department was delighted to receive their new cardiac specialist treadmill which was only previously available at the William Harvey Hospital. The new machine at K&C Hospital will reduce waiting times for patients and give a better quality of service.

The treadmill is used by about 12 patients a week to make cardiac observations whilst exercising and diagnose heart disease - it has made a real difference for both patients and staff.

Doppler Kits

We were pleased to fund doppler kits for the Tissue Viability team, helping them to assess the circulation of patients with leg ulcers and prevent unnecessary delays in continuing or commencing compression therapy. This therapy is a gold standard intervention to both prevent and improve leg ulcers.

Kylie (far left), the Tissue Viability Nurse Specialist, said: "As a team, part of our improvement strategy is to improve lower limb care across the East Kent Hospitals Trust and with the League's support, we can now begin to do this. We are forever grateful."

Echo Couch

The Cardiology Diagnostic Department are delighted with their new echo couch. Here's what they said:

"These couches are an integral part of the Echo service and greatly appreciated by patients and staff. The adjustable nature of the bed is fundamental in obtaining the best possible views of the heart. Obtaining clear and accurate images is crucial to ensuring the outcomes of these scans are as accurate as possible. The beds are adjustable in multiple directions and provide the patient some stability and support throughout the scan. Thank you, League of Friends, for enhancing patient care. "

Stryker Trolleys

The Emergency Ambulatory Care department at the Kent & Canterbury Hospital are delighted with our funding of three Stryker Zoom trolleys.

The trolleys are electric and will enable staff to transfer patients from area to area easily and safely. They will mainly be used for urology, vascular and stroke patients.

The senior sister, said: "We would all like to say a massive thank you to the League of Friends for their kind generosity."

Specialist Wheelchairs

Legacy put to good use ...

The Neuro Rehabilitation team was delighted to receive specialist wheelchairs, seating and other therapy and nursing equipment funded by a generous legacy of £140k from Barbara Ackroyd, former League Trustee and Trust employee. A plaque has been displayed to acknowledge Barbara's much appreciated generosity.

Christmas Gifting

'You have not been forgotten'...

In keeping with our annual tradition, patients in the Kent and Canterbury Hospital over the festive period and children attending appointments in the run up to Christmas were treated to gifts, funded by generous donations. Shops' Manager, Matt Tillman, said, "We hoped to spread a little festive cheer at what can be a difficult time for patients and it was lovely to receive such a warm welcome from both patients and staff as we delivered to the wards."

Some of the Equipment agreed for funding during the year:

Retina Camera for Ophthalmology
EEG Machine for Neurophysiology
Portable EEG Machine for Neurophysiology
Converting 1937 Gym into Rehab Kitchen for Stroke/Neurology patients
2 x Electric Ophthalmic Stretchers
Theatres Staff Wellbeing Room
Stryker Power Tool
Blinds for Harbledown Ward
Bumper Rails & Bedhead Protectors for Kingston Ward
4 x Electric Reclining Chairs & 5 x Overbed Tables for Neurology
4 x Rehab Shower Chairs for Harvey Ward
Accuvein & Stand for Dolphin Ward
Training Mannequin
24 x Visitor Chairs for Harbledown Ward
Echo Couch for Cardiology Diagnostic Dept
Caretray Trolleys & Infusion Poles for Neurology
Doppler for Tissue Viability Unit
Xmas Gifts to Patients 2023
Trolley & Massage Chairs plus various foot, neck & back massagers
Wireless handheld Dynamometer for Therapy Services
Fridge & Kettle for Staff on Kingston Ward
Upper Limb Station for Stroke Service
Garden Items for Haemophilia Outside Area
Adult Sized Skeleton

Looking forward/our plans for the future

We are delighted to report that the League has had another highly successful year. Our eight city and village fundraising groups have enjoyed regularly meeting up to plan and hold a huge variety of events. It is pleasing that the local community has been keen to support our efforts which range from coffee mornings and quiz nights to larger events at the Cathedral Lodge and University of Kent.

During the year, the League has been fortunate to receive a number of generous legacies from grateful patients and families. The League continues to ensure that these larger donations are used for projects in line with the donor families' wishes, where stipulated. Particularly of note this year was our 70th anniversary gift to the Kent and Canterbury Hospital – the new Surgical Admissions Lounge – which was largely funded by a £90k legacy from an ex-member.

The Trustees regularly consider what emerging issues they may need to address to ensure the League continues to meet its objectives, supporting the Kent and Canterbury Hospital and serving the community. Policies, procedures and governance continue to be regularly reviewed to ensure best practice.

The League will continue to endeavour to increase not only the total value of the grants given but to ensure that the money is well spent, enhancing the care and treatment given to patients and supporting the wellbeing of staff.

The three hospital shops form the business arm of our charity. Footfall and takings have steadily increased over the year and our customers have particularly appreciated the longer opening times of our main shop, 7am-7pm Monday-Friday as we strive to provide the best possible service. We have a fantastic team of regular volunteers who tirelessly give up their free time to support us - but more are always welcomed.

On the back of the highly successful major refurbishments of the main shop in 2020 and the Outpatients' shop in February 2022, a similar upgrade of the Fracture Clinic shop is being planned for the latter half of 2024.

Our aims for the future include:

- Continue to raise the profile of the League and fundraising in the community. To assist us in our efforts we have appointed a Social Media/Publicity expert who has significant experience and contacts in this field.
- Additionally, a newly appointed Charity Fundraiser has held an impressive variety of events over the year and has helped to increase awareness of our charity.
- Work with the Trust to maximise patient and staff benefit by increasing the level of financial support to the Trust
- Maintain the highest standards of governance and management and adhere to legislation and published best practice
- Adhere to the Fundraising Code of Practice and Fundraising Regulator guidelines
- Demonstrate value for money from the resources invested while monitoring risk, to ensure it is maintained at a level consummate with Charity legislation and guidelines
- Whatever the final configuration of the hospitals and services across East Kent in the future, the K&C Hospital will continue to have an important role and the League will continue to support the staff, patients and visitors to the K&C Hospital
- Continue to endeavour to reduce the League's carbon footprint by emailing documents to members wherever possible, saving on printing and postage expenditure
- The League can only achieve these objectives with your support. Please go to our website for more information about our work, how to support our events, how to donate or become involved with our worthwhile charity: www.lofkch.org.uk

Financial Summary

Financial Review Summary

The figures stated below provide an overview and are drawn from the full Annual Accounts at the back of this report:

Income from all sources	:	£	1,120k
Voluntary contributions	:	£	56k
Expenditure totalled	:	£	1,179k
Grants to the Trust	:	£	244k
Governance & administrative costs	:	£	54k
Expenditure exceeded income by	:	£	(58)k

The League held net assets of £679k as at 31 December 2023 (£738k in 2022).

The net assets of the League were reduced by £58k from the balance held at the end of the previous financial year.

Where our income came from

The League's main source of income comes from charitable fundraising activities, profit from the hospital shops, the generosity of the public who give donations as a thank you for the care they or their friends and family have received or in memory of loved ones, and in bequests and legacies from their estates.

Legacy income is unpredictable and can take time for the cash to be distributed to the League.

Throughout the year our eight city and local village groups have found imaginative ways to raise funds and between them, achieved an income of £31k, which is very much appreciated by the Trustees. The dedication and fundraising successes of our hard-working groups hugely contributes towards the support and additional facilities the League is able to provide to the K&C Hospital, making a real difference to patient care.

During 2023 donations were £30k, the same as last year whilst legacies, where receipts are less predictable, were significantly lower at £27k compared to £196k in 2022. Shops' takings of £1.023k were a record, up substantially on the £772k taken in 2022 resulting in a record surplus after costs of £150k available for distribution as Gifts to the Trust. Interest received reflected the increase in interest rates and totalled £14k.

Where we spent our funds

The League spends the funds received in accordance with charity law, its grant making policy and respecting the wishes of donors. Grants to the Trust of £244k made up 21% of the total expenditure, (2022: £355k & 33%), the difference being driven by to the effect of the prestigious £160k 70th Jubilee anniversary gift of the Surgical Admissions Lounge being committed in 2022 and the increase in the shops' expenditure due to the significant 33% increase in revenues in 2023.

Grants are approved to achieve a benefit to the public (staff and the patients of the K&C Hospital together with visitors who use the services and facilities), which would not otherwise be possible within the constraints of the Trust's capital budgets.

Trustees consider each application on merit and aim to support technological advances in treatments by purchasing new and replacement medical equipment.

Projects also include new furniture, refurbishment of patient rooms and gardens, funding for staff wellbeing and any other items which the Trustees deem an appropriate use of charitable funds.

The League also provides services to patients, staff and the public by way of our three hospital shops and a kiosk, a newspaper and refreshments ward trolley and a mobile ward library trolley.

A summary of the expenditure is given below:

Gifts to the Hospital	:	£244k
Hospital Shops	:	£873k
Governance & Administration	:	£54k
Cost of Fundraising inc Publicity	:	£8k

Structure, Governance & Management

The League of the Friends of the Kent and Canterbury Hospital Charitable Incorporated Organisation (CIO) is registered with the Charity Commission for England and Wales under charity number 1155088.

The CIO charity was established by Constitution on 12 December 2013 and received all assets and liabilities under transfer from The League of Friends of the Kent and Canterbury Hospital (charity number 206925) on the 11 February 2014.

Charity number 206925 was closed during 2023 and any gifts left to it are transferred to the CIO under the terms of the transfer agreement.

The objects of the Charity as stated in the Constitution document are: 'To relieve sickness and to preserve and protect good health for the public benefit by supporting the work of Kent and Canterbury Hospital by such means as the Trustees deem appropriate.'

The League CIO exists to raise and receive charitable donations to benefit the wards, departments and services provided by the East Kent Hospitals University NHS Foundation Trust to the Kent and Canterbury Hospital in Kent.

All income is recorded as 'unrestricted' unless a document which forms a legally binding Trust, eg, a Will, which identifies that the funds are to be used for a specific purpose and no other is received at the time of receipt.

There is currently one restricted legacy outstanding with an estimated value of £21k. Most legacies are given without restriction to benefit the League.

Under the Constitution, the League's Trustees shall manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO.

All the profits from the hospital shops, donations, legacies, gift aid, fundraising activities, proceeds from the Stamps and Coins Service and investment interest provide our income, to be made available for the purchase of gifts to the Kent and Canterbury Hospital.

The Trustees

Trustees are the people legally responsible for having general control of the management and administration of the League of Friends of the Kent and Canterbury Hospital CIO.

Trustees are appointed in accordance with the League Constitution as at 12 December 2013.

A maximum of sixteen Trustees may be appointed at any one time with a minimum of four in office.

In accordance with clause 13 of the Constitution, one third of the charity trustees must retire from office at the Annual General Meeting (AGM) on a rotation basis and vacancies so arising may be filled by the decision of the members at the meeting.

At the AGM in June:

- Mrs L Coleman and Mrs J Reed retired from office and following their agreement to stand for re-election, they were unanimously re-elected
- Dr C Irvine advised that she would be stepping down as Chairman
- Mrs L Coleman was elected as the new Chairman
- Gill Morton, Trustee for Groups, retired from office
- Following the AGM, Dr K Neales was appointed as Vice Chairman.

The League has two Vice Presidents, an honorary role which carries no voting rights and is usually held by retired LOF chairmen. Vice Presidents are invited to attend the AGM and five Central Committee meetings throughout the year and their input is welcomed by members.

For the year ended 31 December 2023 the Trustees were:

Mrs L Coleman	–	Chairman
Mrs J Anderson	-	Trustee
Miss C Blakemore	-	Trustee for Shops
Mrs E Gould	-	Trustee for Groups
Dr K Neales	–	Vice Chairman
Mr G Norman	–	Hon Treasurer
Mrs J Reed	-	Trustee for Noticeboards/Library Trolley
Mrs P Smith	-	Trustee

Meetings

The Trustees meet regularly, six times a year, and are supported by a salaried Charity Manager. Membership of the CIO is open to nominated persons from each of the eight local fundraising groups and from nominated persons from the services offered by the League.

The Trustees report to the wider membership at the Central Committee, which meets five times a year, and all nominated members are entitled to vote at this meeting. In advance of the AGM, members receive the formal reports and audited accounts. Aside from the AGM, the Central Committee's main purpose is to decide on the allocation of grants for gifts to the Hospital and individual local groups can pledge full or partial funding for specific gifts.

Groups

There are eight city and local village groups as follows:

Ash * Barham & Kingston * Canterbury South * Chartham * Nailbourne * Rough Common, Harbledown & Blean * St Stephen's & St Dunstan's * Sturry

Our groups form the backbone of the League and meet regularly to plan and hold fundraising events. At Central Committee meetings, held five times a year, the groups agree to purchase specific items for the hospital, chosen from a list of requests from hospital wards and departments. The groups also make up many of the volunteers required to run the on-site hospital shops.

Each League group has its own Chair, Secretary and Treasurer as well as other members to manage its affairs and assist with fundraising. One of the charity's Trustees acts as Groups Liaison, attending their meetings when possible and reporting to the Trustees on any issues, concerns and activities of the groups.

Groups have enjoyed regularly meeting up throughout the year to plan and organise a variety of events. With the NHS under continued pressure and facing many challenges, the local community has come together and wholeheartedly supported our fundraising efforts so that we can achieve our aim of supporting the hospital. Events have included a sell-out fashion show, fun quiz nights, coffee and cake mornings, strawberry teas, plant sales, jam making sold in the League shops … the list goes on!

The groups do not have individual bank accounts but pay all monies raised into the charity's Central bank account. The Hon Treasurer keeps records of how much each group has raised and advises group treasurers accordingly, so that the group committees can decide how to spend their funds. Groups provide quarterly returns to the Treasurer to enable Gift Aid to be claimed from HMRC.

Library Trolley Service

The Ward Library Trolley service, led by our long-serving and dedicated volunteer Mike Wadey (on the right) is welcomed by patients and staff alike.

Depending on the number of volunteers, ward rounds are undertaken 2-3 times a week with the aim of daily rounds if more volunteers can be recruited. A good selection of donated books and magazines are offered on loan, and even a pair of reading glasses, if required. Patients enjoy seeing a friendly face and if well enough, passing the time of day with our volunteers, even if they do not wish to take a book. We are extremely grateful to our dedicated small team who provide this highly valued service and are always looking for new volunteers who can spare a couple of hours every week.

Stamps & Coins Service – another bumper year

The success resulting from lockdown clear-outs has continued into 2023 and a record amount this year was raised. Thanks to the regular donations collected by our members and the generosity of the public responding to appeals by donating used stamps, coins, stamp albums and first day covers, a fantastic £2,480 has been raised at auctions – our best year to date.

The service has gone from strength to strength thanks to our long-serving volunteer, Barry Linden and his wife, who diligently trim and prepare large quantities of stamps, plus other items, ready for auction.

Advisors

Regulating Body
Charity Commission for England and Wales
London

Registered Charity Number
1155088

Principal Office
League of Friends
Kent and Canterbury Hospital
Ethelbert Road
Canterbury
Kent
CT1 3NG

Patron
The Lord Archbishop of Canterbury

President
The Lord Mayor of Canterbury

Investment Managers
CCLA Investment Management Limited
80 Cheapside
London
EC2V 6DZ

Bankers
National Westminster Bank PLC
11 The Parade
Canterbury
Kent
CT1 2SG

Accountants and Auditors
Kreston Reeves LLP
Chartered Accountants Statutory Auditor
37 St Margaret's Street
Canterbury
Kent
CT1 2TU

Finance Sub Committee

This Committee was established in 2016 as a separate committee to support the Trustees in Governance and Finance issues that require in-depth review and discussion and where immediate decisions are required prior to the next Trustees' meeting.

The Committee works under Terms of Reference set out in the Governance Policy, which was updated in November 2022, and reports directly to the Trustees at the next meeting, making recommendations and notifying them of any decisions and actions that may have been taken.

Terms of Reference are reviewed annually and updated where required to meet the changing needs of the League.

Meetings are held at least twice a year and on an ad-hoc basis, via remote communication where necessary, to ensure the best outcome for the League.

The members of the Finance Sub Committee are key Trustee Officers and meetings are chaired by the Hon Treasurer or the Chairman where the Hon Treasurer is unable to attend. Members are:

- Chairman
- Vice Chairman
- Hon Treasurer
- Shops Trustee
- Additional officers where appropriate

The Committee has the following specific duties and functions:

- Review costs relating to Audit, banking and Shop Book Keeping contracts to ensure these remain competitive, meet legal and Charity Commission compliance
- Review investment strategies to ensure maximising opportunities
- Review approval thresholds for expenditure from the Charity's funds
- Review and approve the annual report and accounts prior to submission to Trustees
- Review and approve expenditure where immediate action is required to maximise benefit and report to Central Committee
- Review financial reserves and risk management
- Review new and existing policies
- Review Shops' structure and pay, including benefits package
- Review Health and Safety Audits and impact on budget
- Review shops' suppliers' quality control and ethics

Members are required to disclose all relevant interests at the start of meetings and withdraw from decisions when a conflict of interest arises.

Staff and Volunteers

The League is grateful for the unstinting efforts of its volunteers who are involved in fundraising activities, service provision through the League hospital shops and the Library Trolley Service together with the Stamps and Coins Service.

The League has an estimated 150 volunteers and members covering all aspects of the League's work. If each volunteer/member spends on average 3 hours per week volunteering, this equates to around 23,400 hours per year of voluntary work. If these volunteers were paid the national living wage of £10.42 (from April 2023, age 23+) per hour, then we estimate they give £243,828 worth of unpaid work per year to the hospital.

The League's hospital shops are manned by 13 paid staff including a full-time Shops Manager and Deputy Manager, supported by volunteers.

The daily Ward Trolley Service (newspapers/refreshments/toiletries, etc) is undertaken by paid staff and is welcomed by patients and ward staff alike.

The ward Library Trolley Service is run by committed volunteers.

Two new paid posts in 2023 have been filled by an enthusiastic Charity Fundraiser and Social Media/Publicity support, the latter provided on a freelance basis.

Kreston Reeves acts as shops bookkeeper and the League is supported by a paid Charity Manager for administration.

Peninsula HR act as the charity's HR and Health and Safety advisor offering extensive support to staff and Trustees when required.

Total paid staff equates to circa 8 FTE. The League had a monthly average of 15 paid employees in 2023 (13 in 2022) at an annual cost of £234K (£203K in 2022).

Policies and Objectives

Grant making policy

The League accepts applications from the Kent and Canterbury Hospital staff for equipment, facilities and support for patient educational groups and projects as well as welfare requests in support of the NHS staff.

All applications must have been processed through the rigorous East Kent Hospitals University NHS Foundation Trust procedures to ensure that any request meets the required standards and criteria of the Trust prior to being submitted to the League for consideration.

It is the responsibility of the Trust to ensure that the applications have been authorised under their procedures and that any equipment purchased by the League funds will be supported and used at the Kent and Canterbury Hospital for a minimum of three years.

Applications are reviewed by the Trustees to ascertain their suitability to meet the objectives of the League and to request any additional information from the Trust deemed necessary to enable them to make this decision.

The applicants are requested to attend a League Central Committee meeting to present their case in support of their request. This provides an opportunity for the members of the League's fundraising groups to raise any issues and to decide if they wish to fully fund the equipment or to make a partial contribution.

The Trustees will commit Central Funds to meet any balance not met by the Groups to enable the equipment to be purchased.

Where the application is for medical equipment, the League requires a clinician to present the case for funding. A significant piece of equipment or project is deemed to be any single or joint purchase of over £15,000.

Where the applicant or Trust representative cannot, or fails to attend, the application will be deferred until the next meeting.

Grants agreed should be actioned within three months from approval. The League retains the right to cancel the grant if it has not been actioned.

The Trust will purchase the equipment and invoice the League once the supplier has been paid, providing a valid copy of the supplier's invoice in confirmation of purchase.

The League will arrange publicity presentations with the receiving department to promote the work of the League.

Risk statement

Throughout the year the Trustees actively review the risks which the League faces and take all reasonable steps to reduce and apply procedures to mitigate those risks.

The main areas of risk have been identified within the following categories:

• **Financial** • **Governance** • **Reputational**

The Trustees have mitigated these risks by:

- Regular review of the financial procedures and systems
- Maintaining a diversified low-risk approach to cash holdings and investments
- Review of reserves to ensure there are sufficient resources in the event of adverse conditions arising to meet all legal obligations
- Maintaining up-to-date financial records, governance, policies and training documentation and practices
- Working with the Trust to understand the changes in strategic approach to delivery of services and the role of the League within these confines
- Registering with the Fundraising Regulator
- Committing to the Charity Commission's Fraud Prevention Pledge

In the Trustees' opinion, all appropriate action has been taken to ensure the risks are mitigated.

Investment Powers

The investment powers are stated in the charity's Constitution as follows: "the power to deposit or invest funds, employ a professional fund manager, and arrange for the investments or other property of the CIO to be held in the name of a nominee, in the same manner and subject to the same conditions as the trustees of a trust are permitted to do by the Trustee Act 2000.

Investment Objective

In view of the volatility in the share markets the Trustees retain all surplus funds in various cash holdings which provide immediate and notice access to funds to meet current and ongoing grants to the hospital to achieve the League's objectives.

Committed and non-committed funds are held in Charity Deposit accounts. It is important to maintain sufficient funds in instant access accounts to enable the League to meet all current and anticipated demand for grants (ie, gifts/equipment) to the Kent and Canterbury Hospital.

A significant sum of £102,000 has been maintained in the COIF Charities Deposit Fund, managed by CCLA Investment Management Ltd, which pays interest. Withdrawals can be made without penalty by submitting an appropriately authorised withdrawal form.

Remaining cash is currently held with a commercial bank. To minimise the risk as covered by the Financial Services Compensation Scheme (currently £85,000) the Trustees agreed to maintain a rolling programme of short-term deposits held in higher interest deposit accounts to maximise returns on surplus cash which is not ordinarily required by the League within a 12-month period.

The Trustees are in the process of considering higher interest deposit and short-term savings accounts in different banks and once approved by the Trustees, these will be actioned in 2024.

Unless the donor has expressed a specific request regarding investment, the investment of funds is in accordance with the Trustees Investment Act 1961.

Reserves Policy

Charity Reserves as defined under the Statement of Recommended Practice (SORP) FRS 102 2015 (1.1.48) are those funds which become available to the charity to be spent at the Trustees' discretion in furtherance of the charity's objectives, excluding funds which are spent or committed or could only be realised through the disposal of fixed assets. These are therefore classified as 'free'.

The Trustees recognise their obligation to ensure that income received by the League should be spent effectively and promptly in accordance with the charity's objectives.

The Trustees have reviewed and revised their Reserves Policy and have determined that it is necessary to retain reserves over the longer term to:

- Reduce the impact of risks from the external environment should the levels of income reduce significantly
- Hold sufficient reserves to ensure the charity can cover its ongoing operational costs to process outstanding commitments
- Meet the cost of closure or transfer of the charity's affairs should the need ever arise.

Reserve funds set aside

This is required to cover any known commitments to suppliers and provide sufficient funds to pay staff in the event of the Charity having to cease trading and to finalise its responsibilities. The reserve held in a separate COIF deposit account at the end of December is at £102k. This reserve has been categorised as a restricted asset in the 2023 accounts. The Trustees have recently revalidated the total reserve required and, accordingly this will be increased to £140k in 2024

Definition of Funds

Restricted Funds

Funds which are subject to specific trusts, eg, terms of Will.

Endowment Funds

Funds which are to be held as capital and only the income generated can be expended.

Unrestricted Funds

Funds which are expendable at the discretion of the Trustees, or designated in consideration of donors' wishes.

Designated Funds

Funds held for specific wards or services in consideration of approved grants (commitments) and/or donors' wishes. They do not form any binding Trust and can be transferred to general purpose funds at the discretion of the Trustees.

At the 31 December 2023 the reserves held were identified as below:

Restricted funds	:	£ 135k
Unrestricted funds	:	£ 544k
Less Fixed assets	:	£ 39k
Less Stock	:	£ 22k

Freely available reserves: £443k

The level of reserves held at 31 December 2023 is higher than the minimum requirements set in the policy but this is partly because the cash from expected legacies has not yet been received. The accrued non-restricted legacies total £40k which reduces the free cash reserves to £443k.

Although this is still higher than the policy minimum the Trustees are confident that the level of grants will fluctuate within the year and reserve levels will reflect these changes.

The Charity Manager is actively chasing departments to place orders when grants have been agreed and also the Trust to send invoices to settle outstanding grants.

Statement of Trustees' Responsibilities

The following pages show the financial accounts for the year ended 31 December 2023

Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP 2019 (FRS 102)
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008, and the provisions of the League's Constitution.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

As far as the Trustees are aware, there is no relevant audit information of which the League's auditors are unaware and the Trustees confirm that they have met the responsibilities set out above and complied with the requirements for preparing the accounts.

The financial statements attached have been compiled from and are in accordance with the financial records maintained by the Trustees. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees on 21/05/2024 and signed on their behalf by:

Signed: Louise G Coleman

Mrs Louise Coleman
Chairman

Independent Auditor's Report

Issued to the Trustees of The League of Friends of the Kent & Canterbury Hospital CIO

Opinion

We have audited the financial Statements of The League of Friends of the Kent & Canterbury Hospital CIO (the 'charity') for the year ended 31st December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard (FRS) 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:-

- Give a true and fair view of the state of the charity's affairs as at 31st December 2023 and of its incoming resources and application of resources for the year then ended;
- Have been properly prepared in accordance with UK Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing(UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 27, the trustees are responsible for the preparation of financial statements which give a true and fair view and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors responsibilities for the audit of the financial statements.

We have been appointed as Auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the Charity and industry, and through discussion with the trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, Statement of Recommended Practice, and pension legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related management bias in accounting estimates and judgemental areas of the financial statements such as the valuation of legacies. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud, and review of the reports made by management and internal audit; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and

- Reading minutes of meetings of those charged with governance, reviewing internal audit reports and reviewing correspondence with relevant tax and regulatory authorities; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the Charity's trustees as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves LLP
Statutory Auditor
Chartered Accountants
Canterbury

22 May 2024

Statement of Financial Activities

Statement of Financial Activities				2023			2022
£	Note	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
Income:-							
Donations and legacies		-	56,426	**56,426**	11,000	215,362	**226,362**
Charitable activities		-	1,022,745	**1,022,745**	-	771,708	**771,708**
Other trading activites		-	27,398	**27,398**	-	34,579	**34,579**
Investments		-	13,784	**13,784**	-	2,324	**2,324**
Government grants		-	-	-	-	-	-
Insurance claim		-	-	-	-	3,008	**3,008**
Total Income	2	-	**1,120,353**	**1,120,353**	**11,000**	**1,026,981**	**1,037,981**
Expenditure:-							
Raising funds		-	7,873	**7,873**	-	4,480	**4,480**
Charitable Activities		2,521	1,168,582	**1,171,103**	3,345	1,073,923	**1,077,268**
Total expenditure	3	**2,521**	**1,176,455**	**1,178,976**	**3,345**	**1,078,403**	**1,081,748**
Net movement:-		**(2,521)**	**(56,102)**	**(58,623)**	**7,655**	**(51,422)**	**(43,767)**
Inter-section transfers		-	-	-	-	-	-
Transfers between funds		-	-	-	-	-	-
Total funds brought forward		**137,655**	**600,383**	**738,038**	**130,000**	**651,805**	**781,805**
Total funds carried forward		**135,134**	**544,281**	**679,415**	**137,655**	**600,383**	**738,038**

The accompanying notes form an integral part of these financial statements

All activities relate to ongoing operations

Balance Sheet

Balance Sheet as at 31 December 2023				2023			2022
£	Notes	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
Fixed Assets							
Tangible assets	4	-	39,398	**39,398**	-	45,499	**45,499**
Current Assets	5						
Stocks		-	22,383	**22,383**	-	16,779	**16,779**
Debtors	6	21,000	40,000	**61,000**	41,000	186,713	**227,713**
Cash at bank and in hand		114,134	638,816	**752,950**	96,655	719,529	**816,184**
Total Current Assets		**135,134**	**701,199**	**836,333**	**137,655**	**923,021**	**1,060,676**
Total Assets		**135,134**	**740,597**	**875,731**	**137,655**	**968,520**	**1,106,175**
Current Liabilities							
Creditors falling due within 1 year	8	-	(196,316)	**(196,316)**	-	(368,137)	**(368,137)**
Total Net Assets / Funds		**135,134**	**544,281**	**679,415**	**137,655**	**600,383**	**738,038**

The financial statements were approved by the Trustees on 21st May 2024 and signed on their behalf by:-

Mrs L Coleman **Chair**	Louise G Coleman
pp **Dr K Neales** **Vice-Chair**	Jennifer Reed, Trustee

The accompanying notes form an integral part of these financial statements

Cash Flow as at 31 December 2023

Cash Flow	2023	2022
£		
Net (expenditure)/income for the year	**(58,623)**	**(43,767)**
Adjustments for:-		
Depreciation	6,101	7,486
Decrease/(increase) in stock	(5,604)	(1,025)
(Increase)/decrease in debtors	166,713	316,805
Increase/(Decrease) in creditors	(171,821)	75,607
Net cash provided by/(used in) operating activities	**(63,234)**	**355,106**
Cash flows from investing activities		
Net cash used to purchase tangible fixed assets	-	11,973
Net cash from disposal of tangible fixed assets	-	(30)
Change in cash and cash equivalents in the year	**(63,234)**	**343,163**
Cash and cash equivalents brought forward	816,184	473,021
Cash and cash equivalents carried forward	**752,950**	**816,184**

Notes to the financial statements for the year ended 31 December 2023

The League of Friends of the Kent and Canterbury Hospital CIO is a charitable incorporated organisation, domiciled in England and Wales, registration number 1155088. The principal office is at Kent and Canterbury Hospital, Ethelbert Road, Canterbury, Kent, CT1 3NG. The accounts are presented in pounds sterling and rounded to the nearest pound.

Principal accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historic cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Charities Act 2011 and have only departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has evolved following the Charities Statement of Recommended Practice 2019 (SORP) 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. The League of Friends of the Kent and Canterbury Hospital CIO constitutes a public benefit entity as defined by FRS 102.

The functional and presentation currency is Pounds Sterling. The financial statements are presented to the nearest Pound.

1.2 Going concern

The Trustees have a reasonable expectation that the League has adequate resources to continue in operational existence for the foreseeable future and are unaware of any material uncertainties facing the charity that could impact on this conclusion. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

1.3 Incoming Resources

All incoming resources are recognised once the League has evidence of entitlement and it is probable (more likely than not) that the resources will be received and the monetary value can be measured with sufficient reliability.

It is not the charity's policy to defer income.

All income is considered to be Unrestricted, which are available for use at the discretion of the Trustees in furtherance of the general objectives of the League unless there is a legally binding Trust, such as a Will or Deed, or when the League has raised funds for a publicly stated specific purpose. Those funds with such documents will be recognised as Restricted in the accounts until such time as they are either spent, or can no longer be used for the purpose for which they were given. In such cases the donors will be contacted to request a change of purpose or return of funds, or where they become too small a value to achieve the initial purpose, they will be transferred to general funds in furtherance of the League's objectives.

Designated (unrestricted) funds comprise funds that have been set aside by the Trustees for particular purposes. These purposes are, in the main, for the provision of gifts to the Kent and Canterbury Hospital. The Trustees may return these funds for general purposes at their discretion.

Where there are terms or conditions attached to the incoming resource (particularly grants) then these must be met before the income is recognised as the entitlement will not be evidenced, or where there is uncertainty that the conditions can be met, then the income is not recognised in the year. It is not the charity's policy to defer income even where a pre-condition for use is imposed.

Legacies are accounted for as incoming resource either on receipt or where the receipt of the legacy is probable.

Receipt is probable when:

- Confirmation has been received from the representatives of the estate(s) that probate has been granted
- The executors have established that there are sufficient assets in the estate to pay the legacy and
- All conditions attached to the legacy have been fulfilled or are within the charity's control
- Where the amount of the legacy can be reliably estimated
- Legacies which are subject to a life interest party are not recognised

Where legacies have been notified to the League, or the League is aware of the granting of probate, but that a reliable estimate cannot be identified, then the legacy is shown as a contingent asset and disclosed if material.

Fundraising income is shown gross.

Income from the shops operated by the League is accounted for when earned.

Investment income is recognised at the time the investment income is received.

Insurance income is recognised upon receipt of confirmation of pay-out.

Government grants are recognised using the accrual model. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Gifts in kind are valued at a reasonable estimate of their value to the Charity. Gifts donated for resale are included as income either when they are sold or at the estimated resale value after deduction of the cost to sell the goods.

1.4 Intangible Income

The value of services rendered by volunteers is not incorporated in these accounts, but it is recognised that the intangible value of volunteers far outstrips any financial worth that may be attributed to their service.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.
All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.
Support costs are those costs incurred directly in support of expenditure on the objects of the League. These are allocated on a time spent basis.
Governance costs are those incurred in connection with administration of the League and compliance with constitutional and statutory requirements.
The cost of charitable activities comprises both the shops' expenditure and the value of gifts made to the Kent and Canterbury Hospital. Such gifts are recognised when the League has committed itself to the expenditure and this has been communicated to the hospital.
The League does not make grants to individuals. All grants are made to the Trust to provide for the care of NHS patients in furtherance of its charitable aims.
Liabilities are recognised as and when an obligation arises to transfer economic benefits as a result of past transactions or events.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

1.6 Tangible Fixed assets

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful life on the following basis: -

- Computers – 33% Straight line
- Shop Improvements – 5% Reducing balance
- Fittings & equipment – 20% Reducing balance – all areas

1.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Pre-payments are valued at the amount pre-paid net of any trade discounts due.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Creditors and provisions

Creditors and provisions are recognised where the League has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Grant commitments are only recognised when the League has committed itself to the expenditure and this has been communicated to the hospital.

1.11 Judgement in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires the Trustees to make judgements, estimates and assumptions that can affect the amounts reported for assets and liabilities and the results for the year.

The nature of estimation is such that actual outcomes could differ significantly from those estimates.

Estimates for legacies have been made based on the information provided by the solicitors of the estates. The Trustees believe this is the best source of information to make the estimate of value, but accept that there may be changes from expectation.

1.12 Charity Tax

The League of Friends of the Kent and Canterbury Hospital CIO is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable trust for UK income tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 10 Income Tax Act 2007 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Income from

			2023			2022
£	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
Income from						
Donations	-	29,909	**29,909**	-	30,258	**30,258**
Legacies	-	26,517	**26,517**	11,000	185,104	**196,104**
Total donations & legacies	**-**	**56,426**	**56,426**	**11,000**	**215,362**	**226,362**
Charitable activities - shops & trolleys	-	1,022,745	**1,022,745**	-	771,708	**771,708**
Groups	-	26,712	**26,712**	-	20,392	**20,392**
Joint summer fair	-	-	**-**	-	10,681	**10,681**
Hospital shops	-	686	**686**	-	3,506	**3,506**
Total other trading activities	-	**27,398**	**27,398**	**-**	**34,579**	**34,579**
Interest - deposit accounts	-	13,784	**13,784**	-	1,382	**1,382**
Interest - COIF	-	-	**-**	-	942	**942**
Total investment income	-	13,784	**13,784**	-	2,324	**2,324**
Govemment grants	-	-	-	-	-	-
Insurance claim	-	-	-	-	3,008	3,008
Total income	**-**	**1,120,353**	**1,120,353**	**11,000**	**1,026,981**	**1,037,981**

3 Expenditure on

Expenditure			2023			2022
£	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
Expenditure on						
Joint summer fair	-	-	-	-	2,397	**2,397**
Other fundraising costs	-	7,873	**7,873**	-	2,083	**2,083**
Total cost of raising funds	-	**7,873**	**7,873**	-	**4,480**	**4,480**
Shop & trolley purchases	-	627,194	**627,194**	-	464,426	**464,426**
Shop sundry purchases	-	1,603	**1,603**	-	1,705	**1,705**
Shop other direct costs	-	41,138	**41,138**	-	32,979	**32,979**
Shop wages	-	197,141	**197,141**	-	171,557	**171,557**
Shop depreciation	-	6,062	**6,062**	-	7,437	**7,437**
Total shop expenditure	-	**873,138**	**873,138**	-	**678,104**	**678,104**
Gifts - Central	2,521	129,726	**132,247**	3,345	305,530	**308,875**
Gifts - Groups	-	25,298	**25,298**	-	38,758	**38,758**
Gifts - Shops	-	86,828	**86,828**	-	7,260	**7,260**
Total gifts to hospital	**2,521**	**241,852**	**244,373**	**3,345**	**351,548**	**354,893**
Secretarial fees	-	37,156	**37,156**	-	32,060	**32,060**
Depreciation	-	39	**39**	-	49	**49**
Sundry purchases	-	8,022	**8,022**	-	6,639	**6,639**
Other direct costs	-	5,135	**5,135**	-	1,909	**1,909**
Auditors' remuneration	-	3,240	**3,240**	-	3,614	**3,614**
Total support & governance costs	-	**53,592**	**53,592**	-	44,271	**44,271**
Total expenditure	**2,521**	**1,176,455**	**1,178,976**	**3,345**	**1,078,403**	**1,081,748**

4 Analysis of tangible fixed assets

Fixed Assets	Central			Shops			
£	Fittings / Equipment	Computer Equipment	Total	Fittings / Equipment	Computer Equipment	Total	Overall Total
Cost:-							
As at 1st January	**2,234**	**1,490**	**3,724**	**77,269**	**28,926**	**106,195**	**109,919**
Additions	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
As at 31st December	**2,234**	**1,490**	**3,724**	**77,269**	**28,926**	**106,195**	**109,919**
Depreciation:-							
As at 1st January	**(2,032)**	**(1,490)**	**(3,522)**	**(51,830)**	**(9,068)**	**(60,898)**	**(64,420)**
Charge for year	(39)	-	(39)	(5,073)	(989)	(6,062)	(6,101)
On disposals	-	-	-	-	-	-	-
As at 31st December	**(2,071)**	**(1,490)**	**(3,561)**	**(56,903)**	**(10,057)**	**(66,960)**	**(70,521)**
NBV:-							
As at 1st January	202	-	202	25,439	19,858	45,297	45,499
As at 31st December	**163**	**-**	**163**	**20,366**	**18,869**	**39,235**	**39,398**

5 Analysis of net assets between funds

Analysis of Net Assets between Funds			2023			2022
£	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
Tangible Fixed Assets	**-**	**39,398**	**39,398**	**-**	**45,499**	**45,499**
Current Assets:						
Cash in hand	114,134	638,816	**752,950**	96,655	719,529	**816,184**
Stocks – Goods for resale	-	22,383	**22,383**	-	16,779	**16,779**
Debtors – Gift Aid	-	-	**-**	-	4,453	**4,453**
Debtors – Legacies	21,000	40,000	**61,000**	41,000	180,500	**221,500**
Debtors - others	-	-	**-**	-	1,760	**1,760**
Total Current Assets	**135,134**	**701,199**	**836,333**	**137,655**	**923,021**	**1,060,676**
Creditors due within 1 year:						
Trade – Shops	-	(60,903)	**(60,903)**	-	(55,075)	**(55,075)**
Gifts for Hospital	-	(132,173)	**(132,173)**	-	(309,942)	**(309,942)**
Other creditors	-	(3,240)	**(3,240)**	-	(3,120)	**(3,120)**
Total Creditors	**-**	**(196,316)**	**(196,316)**	**-**	**(368,137)**	**(368,137)**
Total Net Assets	**135,134**	**544,281**	**679,415**	**137,655**	**600,383**	**738,038**

6 Analysis of Debtors

Analysis of Debtors due within 1 year			2023			2022
£	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
Legacies	21,000	40,000	**61,000**	41,000	180,500	**221,500**
Other	-	-	-	-	1,760	**1,760**
Gift Aid - Central	-	-	-	-	4,453	**4,453**
Gift Aid - Groups	-	-	-	-	-	-
Total Debtors	**21,000**	**40,000**	**61,000**	**41,000**	**186,713**	**227,713**

7 Contingent assets

There are no known contingent assets.

8 Analysis of Creditors

Analysis of Creditors due within 1 year			2023			2022
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
	£	£	£	£	£	£
Trade (shop purchases for resale)	-	**(48,534)**	**(48,534)**	-	**(45,046)**	**(45,046)**
Other Creditors	-	-	-			-
Other creditors - VAT	-	(8,991)	**(8,991)**	-	(7,399)	**(7,399)**
Total Other Creditors	-	**(8,991)**	**(8,991)**	-	**(7,399)**	**(7,399)**
Accruals:						
Accountancy/Bookkeeping	-	(2,665)	**(2,665)**	-	(2,630)	**(2,630)**
Auditors	-	(3,240)	**(3,240)**	-	(3,120)	**(3,120)**
Wages	-	(713)	**(713)**	-	-	-
Commitment of Gifts to the Hospital	-	(132,173)	**(132,173)**	-	(309,942)	**(309,942)**
Total Accruals	-	**(138,791)**	**(138,791)**	-	**(315,692)**	**(315,692)**
Total Creditors	-	**(196,316)**	**(196,316)**	-	**(368,137)**	**(368,137)**

9 Transfer of Funds

The Trustees review all unrestricted and restricted funds to ensure that there is a need and can meet the criteria for its purposes. No funds were transferred or reclassified in the reported year (NIL in 2022).

10 Related Party Transactions

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2022 – Nil).

11 Staff Costs and Trustee remuneration

The average monthly number of employees was 15 (13 in 2022). The charity ran its own payroll through a professional advisor for the full period.

The total staff costs and employees' benefits was as follows:

	2023	2022
	£	£
Gross wages	221,942	191,807
Employer's National Insurance	8,563	8,332
Employer's pension contributions	3,792	3,478
Total Payroll	234,297	203,617

No employee received remuneration amounting to more than £60,000 in either year. None of the Trustees have received any remuneration or benefits in kind from the League for their work in this financial year whilst undertaking their responsibilities for the Charity (2022 None).

No Trustees received reimbursement of expenses in the current year (2022 Nil).

THE LEAGUE OF FRIENDS OF THE KENT AND CANTERBURY HOSPITAL CIO

England & Wales - Charity number 1155088

Accounts

The Queen's Award for Voluntary Service

The League of Friends OF THE KENT & CANTERBURY HOSPITAL

Annual Report & Accounts

For the Year Ending 31 December 2022

The fun of the fair!

An afternoon of fun for the local community raised an impressive £9,300 including Grand Draw ticket sales. All profits to benefit hospital patients, staff and visitors.

Registered Charity No: 1155088

The Queen's Award for Voluntary Service

The League of Friends OF THE KENT & CANTERBURY HOSPITAL

Contents

Page

Chairman's Foreword 3

Charity Objectives 4

Focus on Fundraising 5

Gifts in Action 9

Looking Forward – Our Plans for the Future 13

Financial Summary 14

Structure, Governance & Management 16

Policies and Objectives 22

Statement of Trustees' Responsibilities 26

Independent Auditor's Report 27

Statement of Financial Activities 30

Balance Sheet 31

Cash Flow 32

Notes 33

Dr Catriona Irvine
Chairman

Chairman's Foreword

Welcome to the Annual Report and Accounts of the League of Friends (LOF) of the Kent and Canterbury Hospital.

Happily, the last twelve months have seen a steady recovery from the effects of the Covid-19 pandemic. Our three hospital shops have returned to normal activity as visitors were again allowed in the hospital and staff, patients and visitors could fully enjoy the service provided by the shops and ward trolley. The shop staff and volunteers have worked hard together so that by the end of the year, the shops' takings reached an all-time high; every penny of profit is used to buy essential equipment and improvements for patients, staff and visitors to the wards and departments of the Kent and Canterbury Hospital. Some of these gifts are highlighted later in this report.

It was good to see our main fundraising event, the Joint Hospital and League of Friends Summer Fair, return in August 2022 after two years of absence. The day was a great success and very much enjoyed by hospital staff, the public and LOF volunteers, raising around £10K for the hospital. Throughout the year, many other fundraising events were put on by the LOF volunteers from our eight fundraising groups in Canterbury and the surrounding villages. During the year around £355k worth of gifts were pledged to the hospital to benefit patients, staff, relatives and visitors.

As Chairman, I would like to thank all the group members who continue to develop new ways to involve the local community in raising funds for the LOF. Also, the staff and volunteers of the LOF shops and those who run the ward trolley service who have worked so hard to give excellent service for the hospital and to raise funds for gifts. Thanks go to our library trolley volunteers who are welcomed by patients and staff alike on their weekly ward rounds and to our Stamps & Coins volunteer who diligently raises money for the LOF through auctions. I would also like to thank my fellow Trustees, who make a great team ensuring that our charity is run with good governance, prudent management and safe practice. Thanks to the support of every single person, the LOF continues to be able to make a real difference, enhancing patient care.

We are looking forward to a wonderful celebratory year starting in April 2023. Seventy years ago, in April 1953, the League of Friends was founded and has actively supported the Kent and Canterbury Hospital continuously since then, donating more than £8 million over the years. In our Platinum Jubilee Year we will be holding celebratory events and are proposing to fund an exceptional Jubilee gift for the hospital which will be featured next year.

We are always happy to welcome new members and volunteers to help us in this very worthwhile work supporting our hospital. See our website www.lofkch.org.uk for more information or follow our good news stories on Facebook and Instagram.

Catriona

Charity Objectives

The key objective of the charity (the League) is to provide services and funds to support the purchase of equipment and facilities which are beyond the scope of government funding to relieve sickness, protect good health and enhance the care and treatment of patients and visitors accessing NHS services at the Kent and Canterbury Hospital, which is a constituent part of the East Kent Hospitals University NHS Foundation Trust (the Trust).

The League achieves its objectives by means of operating hospital shops which primarily sell goods to patients, visitors and hospital staff, by fundraising activities and the provision of services. These services include the provision of a mobile library service to in-patients and a shop trolley to the wards, as well as fundraising activities in the community.

In considering the objectives, the Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

The Trustees are confident that the activities which they undertake have a clear public benefit. The Trust provides clinical services within the scope of their NHS requirements and the League works hard to support and enhance those services.

Grants

Applications are received from the Kent and Canterbury Hospital staff for equipment and facilities for use in the hospital.

Applications are examined against criteria laid down by the Trust and the League Trustees. Grants are approved at the Trustee Board meetings and supported by both Central and Group funds.

The aim of the grants is to deliver projects and purchase equipment that make a difference to all who use the services at the Kent and Canterbury Hospital by:

* Enhancing the quality of patient care
* Improving the environment for patients and visitors
* Supporting NHS staff welfare in their work environment
* Providing financial funding for projects that support patient education and well-being

The League depends almost entirely on unpaid volunteers for fundraising and for staffing the services which we provide for the hospital. The Trustees are truly appreciative of their hard work and acknowledge that the success of the League is largely due to them.

Lynne Bannon, our Charity Manager, oversees the League's Central activities, reporting to the Trustees and helping to ensure that the League achieves its overall objective of supporting the hospital for the benefit of patients, staff and visitors.

Matt Tillman, our Shops' Manager, runs the hospital's highly valued shops, helping us achieve our mission by providing a service to patients, staff and visitors and maximising shops' profits which are used to purchase equipment for the hospital.

Focus on Fundraising

Our fundraising groups

* Ash	* Nailbourne
* Barham & Kingston	* St Stephen's & St Dunstan's
* Canterbury South	* Rough Common, Harbledown & Blean
* Chartham	* Sturry

Our dedicated eight city and village groups are instrumental in raising funds for the League and form the backbone of the charity.

With the worst of Covid and lockdowns behind us, our group members have enjoyed being able to meet up again and throughout the year have organised a huge variety of events and activities such as: coffee mornings, soup lunches, bingo sessions, bring and buy events, quiz games, letter-drops, sponsored walks and a well-attended, profitable fashion show.

Group members, as well as individual volunteers, also give their time to help out in our three hospital shops. These provide a valuable service for patients, staff and visitors by selling food, snacks, drinks, newspapers, magazines, cards and many other useful items. The shops' trolley undertakes daily ward rounds which is particularly useful for those patients too ill to leave their bed. The shops are becoming ever more popular and throughout the year, footfall has steadily increased as more clinics are back up and running following the easing of Covid restrictions.

The health benefits of volunteering are well documented. Our volunteers have commented that they thoroughly enjoy the social aspect of giving up their free time to support the League, working with long-established friends and having the opportunity of meeting new people. Many of our volunteers enjoy it so much that they have been with us for 20 years or more - some as many as 40+ years.

The League turns fundraising profits into greatly appreciated pieces of equipment and facilities which benefit so many patients, their visitors and our highly valued NHS staff. Equipment can range from small items such as chairs and overbed tables, to expensive high-tech medical machines such as a specialised ultrasound system and an MRI Capsule. Sometimes the smallest items can make the biggest difference which is very rewarding for our group members who selflessly fundraise throughout the year.

To everyone who has given up their free time to organise fundraising events, worked in our hospital shops and volunteered for our Library Trolley and Stamps & Coins Services, your efforts have not gone unnoticed and we say a huge thank you for your support and for contributing towards the continuing success of our charity.

If you would like to join our successful charity and feel part of a valued team supporting the K&C Hospital, please email Lynne at ekh-tr.leagueoffriends@nhs.net or telephone 01227 864030 for more information.

Fundraising Successes

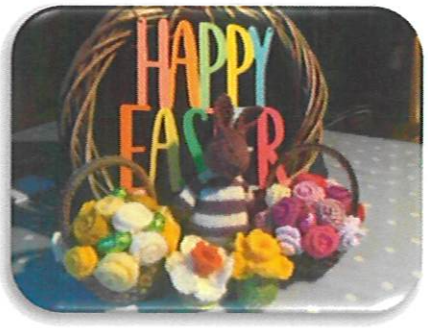
After a challenging couple of years which saw the curtailment of much of our fundraising, we are delighted to report that during 2022, the League was able to resume its varied activities to great effect. Our Trustees are humbled by the dedication and commitment of our local village and city groups who continue to devise new and innovative ways of raising money, whilst promoting friendship within the League. This report can only cover a few of the stories which have inspired people to give up their precious time to help raise funds. To you all, we say thank you.

Ash group continues to hold monthly coffee mornings at the local Village Hall and in November raised a record amount of £539 from the well-attended event. A regular church stall also boosts group funds.

Barham & Kingston group continue to hold popular coffee mornings and the Christmas event at Barham Village Hall was particularly successful, raising £373.68.

Canterbury South group had another successful year organising a number of varied events including a strawberry cream tea, a driveway stall and a coffee morning. Word Play Quiz sheets, which started during 2021 Covid restrictions, were popular and carried on into 2022. A 1,000 letter-drop appealing for stamps, coins and postcards proved hugely beneficial and produced overwhelming donations.

Chartham group regularly provides refreshments for the local community coffee mornings. A member diligently makes delicious home-made preserves for sale in the League's main shop which fly off the shelf. Other fundraisers include a tombola at Chartham Summer Fair, a Soup & Pud event and a pop-up Easter stall on a member's drive which raised an impressive £350.



Nailbourne group held a coffee morning and AGM in Bridge Village Hall in April and enjoyed being able to meet up face-to-face after such a long time. Residual items from the event raised £150 at a garage sale the following week. An interesting talk on 'The Pursuit of Speed on Road & Rail' raised £550 and the annual letter-drop, which is always well supported, raised well in excess of £1K.

Rough Common, Harbledown & Blean group had a very successful fundraising year. An Easter event raised £344 and popular knitted Easter chicks sold in the hospital shop raising £154. A quiz night boosted funds by an impressive £522 and a donation of vintage whiskey raised £1,159 at a specialist auction house – one bottle sold for over £400! The group did particularly well selling over £3,200's worth of grand draw tickets, drawn at the summer fair, and a sell-out Fashion Show which raised a fantastic £744.

St Stephen's & St Dunstan's group delivered 200 League of Friends magazines in their neighbourhood which resulted in one new member and two donations. A highly successful showing of a popular locally inspired film and soup lunch raised £295. A well-supported plant bring and buy sale raised £450 and a busy refreshments stall at the Queen's Jubilee picnic raised £385. Over £300 was made at a WI Craft Sale and a coffee morning enjoyed by old friends raised £200.

Sturry group enjoyed the Summer Hospital Fair and meeting up with old friends. These knitted toys were made by a member and proved very popular. Regular bingo sessions continue to raise money and the group was pleased to welcome the Lord Mayor to a Coffee Morning fundraiser. Afternoon Teas for neighbours providing a catch-up over a cup of tea and cake continue to be popular and help boost funds.

Whitstable Charity Parking. Canterbury South group and several trustees raised nearly £375 during the year at the regular Whitstable Junior School charity parking days. Home grown produce and jams boosted takings.

Do you fancy coming to one of our events or perhaps volunteering? Maybe you want to know more about the League? Visit our website: www.lofkch.org.uk or contact Lynne on ekh-tr.leagueoffriends@nhs.net / 01227 864030. We'd love to hear from you.

You can also follow our good news stories on Facebook and Instagram.

Quiz Night Fundraiser

Our Sturry Group, aka 'Bright Sparks', lived up to their name and were awarded 1st prize winners at December's well-attended Quiz Night at Canterbury Bowling Club.

Thanks to the huge efforts of Shop Assistant, Rob Bagley, together with his team of family members, £400 was raised and a lot of fun had by all. Earlier in the year Rob had organised another successful Quiz for the League, raising a fantastic £750.

Shops' Raffles

Our Shops' Christmas raffle, organised by Rob Bagley and his team of helpers, was a huge success raising £1,838 which will be spent on hospital equipment.

The Easter and Halloween raffles were equally successful and between all three events, an impressive £3,500 was raised.

Thanks go to our enthusiastic staff and volunteers selling tickets, those who sourced and donated prizes and lastly but not least, our customers who supported the event... we couldn't succeed without you!

Hannah was all smiles

when she collected her first prize

from the Halloween raffle.

Gifts in Action

We have bounced back! After a challenging two years due to the global pandemic which saw fundraising activities curtailed and shops' trading significantly reduced, our Trustees are delighted that during a successful 2002 we were able to award grants totalling £355k to enhance patient care at the Kent & Canterbury Hospital.

Included in the above is the grants is the fantastic contribution of £39k made by our eight hard-working city and village groups to purchase items benefitting hospital patients, staff and visitors. Some of the items identified below show how our funds were used in achieving our objectives.

Cell Salvage Machine for Day Surgery

The League was pleased to fund this Cell Salvage machine costing £20K thanks to a generous legacy from a long-serving member.

The main theatres team are delighted with the new machine which allows a patient's own blood cells to be recovered from blood collected when bleeding occurs during surgery. The patient's own blood cells are then given back to them immediately to significantly reduce the effect of blood loss. This means that blood transfusion using blood donated by other people can be avoided, which is better for the patient, reducing the risk of infection and other complications of transfusion. The patient receives the best possible blood during surgery - their own!

The machine is used several times a week and patients with many conditions will benefit: haemophiliacs who tend to bleed excessively during standard surgery; patients undergoing aortic aneurysm repair when surgery is long and blood loss significant can have most of the blood lost during surgery reused. Jehovah's Witnesses, who are not permitted blood transfusions, can also benefit from the recycling of their own blood.

Lockable bedside cabinets prove useful

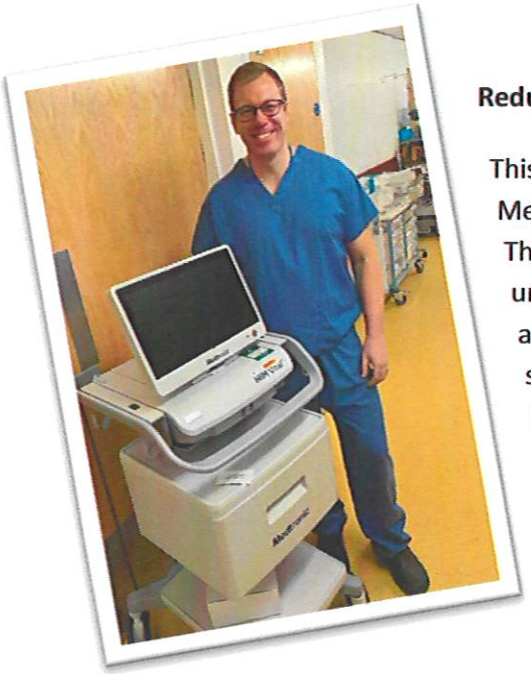
The League of Friends was very happy to fund 37 of these lockable bedside cabinets for Kent Ward, providing a secure and convenient place for patients to store their belongings.

They also remove the need for staff to record and secure patient property, saving valuable time. Thanks to Canterbury South and Ash groups who contributed towards the cost.

Invaluable new chairs

These examination chairs, used for positioning patients during mammography screenings and biopsies, are proving to be invaluable. They improve the patient experience at a distressing time and, crucially, enable patients to remain completely still during procedures. Thanks to Ash, Barham & Kingston and Nailbourne groups for funding one chair. A second chair was purchased from the proceeds of Shops' raffles so thank you to everyone who purchased tickets.

(photo: Dr Sarah Moorhouse and Kirstie Wiltshire, Karen Murray)



Reducing waiting lists

This is Mr Joe Wasson, Otology Consultant, with the new Medtronic Nerve Monitor funded by the League of Friends. This is used on patients, both adults and children, undergoing major ear surgery, to prevent damage to nerves and subsequent side effects of nerve injury. This is the second machine for the department and will greatly help to reduce waiting lists.

Helping to manage post-operative pain

Thanks to this new ultrasound machine, more Day Surgery patients have access to regional anaesthetic blocks which significantly improves the management of post-operative pain. It has also greatly helped in supporting the efficient utilisation of theatre time within the Orthopaedic Centre. Thanks goes to our Rough Common, Harbledown & Blean group who contributed £3,300 towards the cost of this £39K machine

(photo: Athmaja Thottungal)

Increased comforts

The Head and Neck Speech and Language Therapy service is very grateful to have received funding from the League of Friends for a treatment chair. Specialist procedures are now carried out with increased comfort for patients, as they are able to sit in a supportive, comfortable chair.

The chair is adjustable so the position can be optimised depending upon the procedure being undertaken. This has the added advantage of ensuring the comfort of clinicians when performing specialist procedures and reduces the risk of discomfort and injury. *(photo: Sarah Stevens & Leila Williams)*

Christmas Gifting

In keeping with our annual tradition, patients in the Kent and Canterbury Hospital over the festive period and children attending appointments in the run up to Christmas were treated to gifts, funded by generous donations. Assistant Shops' Manager, Sam Heslop, said, "We hoped to spread a little festive cheer at what can be a difficult time for patients and it was lovely to receive such a warm welcome from staff as we delivered to the wards."

Midas Rex

This high-speed drill has been extremely helpful for revision joint and spinal surgery at the new Elective Orthopaedic Centre. The staff are hugely grateful that the League has generously funded this high value item, allowing the team to build their equipment portfolio for some of the more challenging cases.

Welcomed Wheelchairs

Over the years, we have purchased a large number of wheelchairs which are always greatly appreciated. They allow patients to be more independent on the wards and reduce the risk of pressure sores. An increasing number of amputee patients benefit from the chairs and they also enable therapists to assess patients' needs better, improving the patient experience.

Grants awarded for Equipment during the year:

Item	Amount Pledged*
New Vascular Centre Surgical Admissions Lounge	£ 160,000
MRI	£ 50,880
Cardiology Treadmill	£ 23,635
Midax Rex Burr System for Spinal Surgery	£ 22,097
Medtronic Nerve Monitor for ear procedures	£ 20,333
3 x Electric Trolleys	£ 20,000
Vascular Portable Ultrasound Machine	£ 19,000
10 x Bariatric 3-section Couches	£ 13,805
2 x Mammography Biopsy Chairs	£ 13,100
37 x Lockable Bedside Cabinets for Fracture Clinic	£ 10,244
4 x ENT Clinic Headlights	£ 7,960
2 x Plasma Thawers	£ 7,496
3 x Privacy Kwikscreens	£ 6,804
ENT Ophthalmic Chair	£ 5,649
2 x Vitalographs for Respiratory Testing	£ 3,386
2 x Reclining Chairs for Dolphin Ward	£ 3,174
4 x Wheelchairs & 7 x Cushions	£ 2,712
Phoenix Specialist Chair for Harvey Ward	£ 2,640
Lockable Cabinet for Fracture Clinic	£ 1,950
Vascular Doppler	£ 1,588
2 x Otoscope Diagnostic Stations	£ 1,250
Xmas Gifts for Patients	£ 1,013
Floor Stickers for Children's Ward	£ 720
5 x Leave-in Slings for Physiotherapy	£ 480
Toiletry Packs for Patients	£ 218
Eye Imaging Adapter	£ 171
Refreshments for Dementia Workshop	£ 93
3 x Portable Blood Pressure Monitors	£ 54
Staff Wellbeing Hamper	£ 50

* some invoices awaited/amounts may vary

Looking forward/our plans for the future ...

With the worst of the Covid-19 pandemic behind us, the League of Friends had a highly successful 2022. Our eight fundraising groups enjoyed resuming meeting up and planning a huge variety of events which had been curtailed during 2020/21. It is pleasing that the local community has been keen to support our fundraising efforts ranging from quiz nights, a sell-out fashion show, outside stalls and garden parties to name but a few.

During the year, the League has been fortunate to receive a number of generous legacies from grateful patients and families. The League continues to ensure that these often large donations are used for projects in line with the donor families' wishes, where stipulated.

The Trustees regularly consider what emerging issues they may need to address to ensure the League continues to meet its objectives, supporting the Kent and Canterbury Hospital and serving the community.

The League will continue to endeavour to increase not only the total value of the grants given but to ensure that the money is well spent, enhancing the care and treatment given to patients and supporting the wellbeing of staff.

The three hospital shops and a small kiosk form the business arm of our charity. The League continues to review policies, procedures and governance to ensure best practice. With the return of many clinics being held face-to-face, footfall in the hospital steadily increased throughout the year as did footfall and takings in our shops. Most volunteers gradually returned and we have been delighted to welcome a slow trickle of new volunteers who have joined our friendly team.

On the back of the highly successful major refurbishment of the main shop in 2020, the Outpatients shop underwent a similar transformation in February 2022. The new modern and professional environment was greeted with much enthusiasm by staff and customers alike and a similar upgrade is planned for the Fracture Clinic shop within the next year.

Our aims for the future include:

- Continue to raise the profile of the League and fundraising in the community, working with the eight city and local village groups to help them succeed with their fundraising events
- Work with the Trust to maximise patient and staff benefit by increasing the level of financial support to the Trust
- Maintain the highest standards of governance and management and adhere to legislation and published best practice
- Adhere to the Fundraising Code of Practice and Fundraising Regulator guidelines
- Demonstrate value for money from the resources invested while monitoring risk, to ensure it is maintained at a level consummate with Charity legislation and guidelines
- Whatever the final configuration of the hospitals and services across East Kent in the future, the K&C Hospital will continue to have an important role and the League will continue to support the staff, patients and visitors to the K&C Hospital
- Continue to endeavour to reduce the League's carbon footprint by emailing documents to members wherever possible, saving on printing and postage expenditure
- Build on our social media platform, encouraging members and the public to join us on Facebook and Instagram to follow our good news stories and for charity updates
- The League can only achieve these plans with your support. Please go to our website for more information about our work and find out how to donate or become involved with our worthwhile charity: www.lofkch.org.uk

Financial Summary

Financial Review Summary

The figures stated below provide an overview and are drawn from the full Annual Accounts at the back of this report:

Income from all sources	:	£1,038k
Voluntary contributions	:	£226k
Expenditure totalled	:	£1,082k
Grants to the Trust	:	£355k
Governance & administrative costs	:	£44k
Expenditure exceeded income by	:	£(44)k

The League held net assets of £738k as at 31 December 2022 (£781,805 in 2021).

The net assets of the League were reduced by £44k from the balance held at the end of the previous financial year.

Where our income came from

The League's main source of income comes from charitable fundraising activities, profit from the hospital shops, the generosity of the public who give donations as a thank you for the care they or their friends and family have received or in memory of loved ones, and in bequests and legacies from their estates.

Legacy income is unpredictable and can take time for the cash to be distributed to the League.

Throughout the year our eight city and local village groups have found imaginative ways to raise funds and between them, achieved an income of £35k, which is very much appreciated by the Trustees. The dedication and fundraising successes of our hard-working groups hugely contributes towards the support and additional facilities the League is able to provide to the K&C Hospital, making a real difference to patient care.

With life returning to normal during 2022 donations were £30k up on last year's £19k whilst legacies, where receipts are less predictable, were also higher at £196k compared to £122k in 2021. As the Hospital was able to welcome more patients and visitors again, Shops' takings of £772k were up substantially on the £528k taken in 2021. Other income of £37k was up by £11k, driven by the return of the Summer Fair. These are very welcome increases after the difficult Covid-affected years. There were no Government Grants received in 2022, whereas we received £55k in 2021. Insurance claims received were down £13k at £3k for 2022.

Where we spent our funds

The League spends the funds received in accordance with charity law, its grant making policy and respecting the wishes of donors. Grants to the Trust made up 33% (2021: 31%) of the total expenditure increasing from £244k in 2021 to £355k in 2022.

Grants to the hospital increased on the previous year and the Trustees are hoping that this trend will continue so that we will be able to spend our reserves accordingly.

Grants are approved to achieve a benefit to the public (staff and the patients of the K&C Hospital together with visitors who use the services and facilities), which would not otherwise be possible within the constraints of the Trust's capital budgets.

Trustees consider each application on merit and aim to support technological advances in treatments by purchasing new and replacement medical equipment.

Projects also include new furniture, refurbishment of patient rooms and gardens, funding for staff wellbeing and any other items which the Trustees deem an appropriate use of charitable funds.

The League also provides services to patients, staff and the public by way of our three hospital shops and a kiosk, a newspaper and refreshments ward trolley and a mobile ward library trolley.

A summary of the expenditure is given below:

Gifts to the Hospital	:	£355k
Hospital Shops	:	£678k
Governance & Administration	:	£44k
Cost of Fundraising	:	£4k

Structure, Governance & Management

The League of the Friends of the Kent and Canterbury Hospital Charitable Incorporated Organisation (CIO) is registered with the Charity Commission for England and Wales under charity number 1155088.

The CIO charity was established by Constitution on 12 December 2013 and received all assets and liabilities under transfer from The League of Friends of the Kent and Canterbury Hospital (charity number 206925) on the 11 February 2014.

Charity number 206925 remains operative to receive any gifts left to it, but these are transferred to the CIO under the terms of the transfer agreement.

The objects of the Charity as stated in the Constitution document are: 'To relieve sickness and to preserve and protect good health for the public benefit by supporting the work of Kent and Canterbury Hospital by such means as the Trustees deem appropriate.'

The League CIO exists to raise and receive charitable donations to benefit the wards, departments and services provided by the East Kent Hospitals University NHS Foundation Trust to the Kent and Canterbury Hospital in Kent.

All income is recorded as 'unrestricted' unless a document which forms a legally binding Trust, eg, a Will, which identifies that the funds are to be used for a specific purpose and no other is received at the time of receipt.

There is currently one restricted legacy outstanding with an estimated value of £41k. Most legacies are given without restriction to benefit the League.

Under the Constitution, the League's Trustees shall manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO.

All the profits from the hospital shops, donations, legacies, gift aid, group fundraising activities, proceeds from the Stamps and Coins Service, the joint annual Hospital Fair and investment interest provide our income, to be made available for the purchase of gifts to the Kent and Canterbury Hospital.

The Trustees

Trustees are the people legally responsible for having general control of the management and administration of the League of Friends of the Kent and Canterbury Hospital CIO.

Trustees are appointed in accordance with the League Constitution as at 12 December 2013.
A maximum of sixteen Trustees may be appointed at any one time with a minimum of four in office. At the Annual General Meeting (AGM) one third of the Trustees must retire from office (on a rotation basis) and vacancies so arising may be filled by the decision of the members at the meeting.

Mr A Collyer, Hon Treasurer and Mr V Pritchard, Hon Secretary both resigned at the AGM in June 2022. Mr V Pritchard was subsequently elected as Vice President, an honorary role, usually held by retired LOF chairmen, which carries no voting rights. The League has two Vice Presidents who are invited to attend the AGM and five Central Committee meetings throughout the year.

As required under the Constitution, Mr G Norman, who had taken on the role of Hon Treasurer in March 2022, was required to resign at his first AGM. He was subsequently elected as Hon Treasurer.

In accordance with clause 13 of the Constitution, one third of the charity trustees retired from office at the AGM, namely: Mrs E Gould, Miss C Blakemore and Mrs G Morton.

All the retiring Trustees agreed to stand for election and were re-elected unanimously.

In November, Pauline Smith and Jenny Anderson were appointed as Trustees.

For the year ended 31 December 2022 the Trustees were:

Dr C Irvine – Chairman
Mrs L Coleman – Vice Chair
Mr G Norman – Hon Treasurer
Miss C Blakemore
Mrs P Smith
Mrs G M Morton
Mrs J A Reed
Mrs E W Gould
Mrs J Anderson

Meetings

The Trustees meet regularly, six times a year, and are supported by a salaried Charity Manager. Membership of the CIO is open to nominated persons from each of the eight local fundraising groups and from nominated persons from the services offered by the League.

The Trustees report to the wider membership at the Central Committee, which meets five times a year, and all nominated members are entitled to vote at this meeting. In advance of the AGM, members receive the formal reports and audited accounts. Aside from the AGM, the Central Committee's main purpose is to decide on the allocation of grants for gifts to the Hospital and individual local groups can pledge full or partial funding for specific gifts.

Groups

There are currently eight city and local village groups as follows:

Ash * Barham & Kingston * Canterbury South * Chartham * Nailbourne * Rough Common, Harbledown & Blean * St Stephen's & St Dunstan's * Sturry

Our groups form the backbone of the League and meet regularly to plan and hold fundraising events. At Central Committee meetings, held five times a year, the groups agree to purchase specific items for the hospital, chosen from a list of requests from hospital wards and departments. The groups also make up many of the volunteers required to run the on-site hospital shops.

Each League group has its own Chair, Secretary and Treasurer as well as other members to manage its affairs and assist with fundraising. One of the charity's Trustees acts as Groups Liaison, attending their meetings and reporting to the Trustees on any issues, concerns and activities of the groups.

Fundraising during 2022 gradually increased following curtailed activities in 2020/21 due to the global pandemic and significant sums were raised. Our groups have enjoyed resuming meeting up with fellow members to plan a huge variety of events. With the NHS under continued pressure and facing many challenges, the local community has come together and wholeheartedly supported our fundraising efforts so that we can achieve our aim of supporting the hospital. Varied events included a sell-out fashion show, a fun quiz night, coffee and cake mornings, strawberry teas, plant sales, jam making sold in the League shops ... the list goes on. Most groups also enjoyed manning a stall at our annual fair in August, after an absence of two years due to Covid restraints.

The groups prepare end of year financial statements which are then incorporated into the charity's Annual Accounts. Half-yearly returns are made to the Treasurer to enable Gift Aid to be claimed from HMRC.

Library Trolley Service

The Ward Library Trolley service, led by our long-serving and loyal volunteer Mr M Wadey (left of the picture) was finally able to resume ward rounds in 2022 and was enthusiastically welcomed back by patients and staff. Ward rounds are currently undertaken twice a week with the aim of daily rounds if more volunteers can be recruited. A good selection of donated books and magazines are offered on loan, and even a pair of reading glasses, if required. Patients enjoy seeing a friendly face and if well enough, passing the time of day with our volunteers, even if they do not wish to take a book. We are extremely grateful to our dedicated small team who provide this highly valued service and are always looking for new volunteers who can spare a couple of hours every week.

Collectibles Service – a bumper year

Thanks to lockdown clear-outs and the continued generosity of the public, a steady flow of donations was received throughout the year. The auction of used stamps, stamp albums, first day covers and coins raised a fantastic £2,304 – our best year to date.

The service has gone from strength to strength thanks to a long-serving volunteer and his wife who diligently prepare mountains of stamps, plus other items, ready for auction.

Advisors

Regulating Body
Charity Commission for England and Wales
London

Registered Charity Number
1155088

Principal Office
League of Friends
Kent and Canterbury Hospital
Ethelbert Road
Canterbury
Kent
CT1 3NG

Patron
The Lord Archbishop of Canterbury

President
The Lord Mayor of Canterbury

Investment Managers
CCLA Investment Management Limited
80 Cheapside
London
EC2V 6DZ

Bankers
National Westminster Bank PLC
11 The Parade
Canterbury
Kent
CT1 2SG

Accountants and Auditors
Kreston Reeves LLP
Chartered Accountants Statutory Auditor
37 St Margaret's Street
Canterbury
Kent
CT1 2TU

Finance Sub Committee

This Committee was established in 2016 as a separate committee to support the Trustees in Governance and Finance issues that require in-depth review and discussion and where immediate decisions are required prior to the next Trustees' meeting.

The Committee works under Terms of Reference set out in the Governance Policy, which was updated in November 2022, and reports directly to the Trustees at the next meeting, making recommendations and notifying them of any decisions and actions that may have been taken.

Terms of Reference are reviewed annually and updated where required to meet the changing needs of the League.

Meetings are held at least once a year and on an ad-hoc and/or via remote communication where necessary to ensure the best outcome for the League.

The members of the Finance Sub Committee are key Trustee Officers and meetings are chaired by the Hon. Treasurer or the Chairman where the Hon. Treasurer is unable to attend.

Members are:

- Chairman
- Vice Chairman
- Hon Treasurer
- Shops Trustee
- Additional officers where appropriate

The Committee has the following specific duties and functions:

- Review investment strategies to maximise opportunities
- Review approval thresholds for expenditure from the League's funds
- Review and approve the annual report and accounts prior to submission to Trustees
- Review contracts relating to audit, banking and shop bookkeeping to ensure these remain competitive, meet legal and Charity Commission compliance
- Authorise expenditure where immediate action is required to maximise benefit to the League

Members are required to disclose all relevant interests at the start of meetings and withdraw from decisions when a conflict of interest arises.

Staff and Volunteers

The League is grateful for the unstinting efforts of its volunteers who are involved in fundraising activities, service provision through the League shops and the Library Trolley Service together with the Stamps and Coins Service.

The League has an estimated 150 volunteers and members covering all aspects of the League's work. If each volunteer/member spends on average 3 hours per week volunteering, this equates to around 23,400 hours per year of voluntary work. If these volunteers were paid the national living wage of £9.50 per hour, then we estimate they give £222,300 worth of unpaid work per year to the hospital.

The League's hospital shops are manned by 12 paid staff including a full-time Shops Manager and Deputy Manager, supported by volunteers. The charity also employs a Charity Manager.

The daily Ward Trolley Service (newspapers/refreshments/toiletries, etc), undertaken by paid staff, is welcomed by patients and ward staff, as is the Ward Mobile Library Trolley which is run by committed volunteers.

Kreston Reeves acts as shops bookkeeper and the League is supported by a paid Charity Manager for administration.

Peninsula HR act as the charity's HR and Health and Safety advisor offering extensive support to staff and trustees when required.

Total paid staff equates to circa 8 FTE. The League had a monthly average of 13 paid employees in 2022 (12 in 2021) at an annual cost of £204K (£193K in 2021).

Policies and Objectives

Grant making policy

The League accepts applications from the Kent and Canterbury Hospital staff for equipment, facilities and support for patient educational groups and projects as well as welfare requests in support of the NHS staff.

All applications must have been processed through the rigorous East Kent Hospitals University NHS Foundation Trust procedures to ensure that any request meets the required standards and criteria of the Trust prior to being submitted to the League for consideration.

It is the responsibility of the Trust to ensure that the applications have been authorised under their procedures and that any equipment purchased by the League funds will be supported and used at the Kent and Canterbury Hospital for a minimum of three years.

Applications are reviewed by the Trustees to ascertain their suitability to meet the objectives of the League and to request any additional information from the Trust deemed necessary to enable them to make this decision.

The applicants are requested to attend a League Central Committee meeting to present their case in support of their request. This provides an opportunity for the members of the League's fundraising groups to raise any issues and to decide if they wish to fully fund the equipment or to make a partial contribution.

The Trustees will commit Central Funds to meet any balance not met by the Groups to enable the equipment to be purchased.

Where the application is for medical equipment, the League requires a clinician to present the case for funding. A significant piece of equipment or project is deemed to be any single or joint purchase of over £15,000.

Where the applicant or Trust representative cannot, or fails to attend, the application will be deferred until the next meeting.

Grants agreed should be actioned within three months from approval. The League retains the right to cancel the grant if it has not been actioned.

The Trust will purchase the equipment and invoice the League once the supplier has been paid, providing a valid copy of the supplier's invoice in confirmation of purchase.

The League will arrange publicity presentations with the receiving department to promote the work of the League.

Risk statement

Throughout the year the Trustees actively review the risks which the League faces and take all reasonable steps to reduce and apply procedures to mitigate those risks.

Policies and Objectives (continued)

The main areas of risk have been identified within the following categories:

• Financial • Governance • Reputational

The Trustees have mitigated these risks by:

- Regular review of the financial procedures and systems
- Maintaining a diversified low-risk approach to cash holdings and investments
- Review of reserves to ensure there are sufficient resources in the event of adverse conditions arising to meet all legal obligations
- Maintaining up-to-date financial records, governance, policies and training documentation and practices
- Working with the Trust to understand the changes in strategic approach to delivery of services and the role of the League within these confines
- Registering with the Fundraising Regulator
- Committing to the Charity Commission's Fraud Prevention Pledge

In the Trustees' opinion, all appropriate action has been taken to ensure the risks are mitigated.

Investment Powers

The investment powers are stated in the charity's Constitution as follows: "the power to deposit or invest funds, employ a professional fund manager, and arrange for the investments or other property of the CIO to be held in the name of a nominee, in the same manner and subject to the same conditions as the trustees of a trust are permitted to do by the Trustee Act 2000.

Investment Objective

In view of the volatility in the share markets the Trustees retain all surplus funds in various cash holdings which provide immediate and notice access to funds to meet current and ongoing grants to the hospital to achieve the League's objectives.

Committed and non-committed funds are held in Charity Deposit accounts. It is important to maintain sufficient funds in instant access accounts to enable the League to meet all current and anticipated demand for grants (ie, gifts/equipment) to the Kent and Canterbury Hospital.

A significant sum of circa £97,500 has been maintained in the COIF Charities Deposit Fund, managed by CCLA Investment Management Ltd, which pays interest. Withdrawals can be made without penalty by submitting an appropriately authorised withdrawal form.

Remaining cash is currently held with a commercial bank. To minimise the risk as covered by the Financial Services Compensation Scheme (currently £85,000) the Trustees agreed to maintain a rolling programme of short-term deposits held in higher interest deposit accounts to maximise returns on surplus cash which is not ordinarily required by the League within a 12-month period.

Due to the increased activity in the funding of equipment, the Trustees agreed not to reinvest in a short-term deposit in 2022 as it is anticipated that the demand for cash will negate the need to invest further at this time. This will remain under review.

Unless the donor has expressed a specific request regarding investment, the investment of funds is in accordance with the Trustees Investment Act 1961.

Reserves Policy

Charity Reserves as defined under the Statement of Recommended Practice (SORP) FRS 102 2015 (1.1.48) are those funds which become available to the charity to be spent at the Trustees' discretion in furtherance of the charity's objectives, excluding funds which are spent or committed or could only be realised through the disposal of fixed assets. These are therefore classified as 'free'.

The Trustees recognise their obligation to ensure that income received by the League should be spent effectively and promptly in accordance with the charity's objectives.

The Trustees have reviewed and revised their Reserves Policy and have determined that it is necessary to retain reserves over the longer term to:

- Reduce the impact of risks from the external environment should the levels of income reduce significantly
- Hold sufficient reserves to ensure the charity can cover its ongoing operational costs to process outstanding commitments
- Meet the cost of closure or transfer of the charity's affairs should the need ever arise

The Trustees are currently revalidating the total reserve that should be maintained. This reserve is required to cover any known commitments to suppliers and provide sufficient funds to pay staff in the event of the Charity having to cease trading and to finalise its responsibilities. The reserve held in a separate COIF account is currently at £96,655 and any adjustment to the reserve required will be made in 2023. This reserve has been categorised as a restricted asset in the 2022 accounts.

Definition of Funds

Restricted Funds
Funds which are subject to specific trusts, eg, terms of Will.

Endowment Funds
Funds which are to be held as capital and only the income generated can be expended.

Unrestricted Funds
Funds which are expendable at the discretion of the Trustees, or designated in consideration of donors' wishes.

Designated Funds
Funds held for specific wards or services in consideration of approved grants (commitments) and/or donors' wishes. They do not form any binding Trust and can be transferred to general purpose funds at the discretion of the Trustees.

At the 31 December 2022 the reserves held were identified as below:

Restricted funds	: £138K
Unrestricted funds	: £600K
Less Fixed assets	: £45K
Less Stock	: £17K
Freely available reserves	: £538K

The level of reserves held at 31 December 2022 is higher than the minimum requirements set in the policy but this is partly because the cash from expected legacies has not yet been received. The accrued legacies total £181k which reduces the free cash reserves to £357k.

Although this is still higher than the policy minimum the Trustees are confident that the level of grants will fluctuate within the year and reserve levels will reflect these changes.

The Charity Manager is actively chasing departments to place orders when grants have been agreed and also the Trust to send invoices to settle outstanding grants.

Ukraine

The Trustees have considered the impact of the events in Ukraine with reference to how this may disrupt their business model, strategy and operations. It is noted that the company has no dealings with either Ukraine or any nation or individual currently experiencing sanctions because of the events in Ukraine. There is a worldwide impact on the cost of particular goods, to include fuel, which in turn has increased the base costs of consumables in the charity. The Trustees have considered the effect and believe that this will not significantly impact the ability to trade or continue as a going concern.

Statement of Trustees' Responsibilities

The following pages show the financial accounts for the year ended 31 December 2022.

Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP 2019 (FRS 102)
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008, and the provisions of the League's Constitution.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

As far as the Trustees are aware, there is no relevant audit information of which the League's auditors are unaware and the Trustees confirm that they have met the responsibilities set out above and complied with the requirements for preparing the accounts.

The financial statements attached have been compiled from and are in accordance with the financial records maintained by the Trustees. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees on 22/05/2023 and signed on their behalf by:

Signed:

Dr Catriona Irvine
Chairman

Independent Auditor's Report

Issued to the Trustees of The League of Friends of the Kent & Canterbury Hospital CIO

Opinion

We have audited the financial Statements of The League of Friends of the Kent & Canterbury Hospital CIO (the 'charity') for the year ended 31st December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard (FRS) 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:-

- Give a true and fair view of the state of the charity's affairs as at 31st December 2022 and of its incoming resources and application of resources for the year then ended;
- Have been properly prepared in accordance with UK Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing(UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 26, the trustees are responsible for the preparation of financial statements which give a true and fair view and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors responsibilities for the audit of the financial statements.

We have been appointed as Auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the Charity and industry, and through discussion with the trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, Statement of Recommended Practice, and pension legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related management bias in accounting estimates and judgemental areas of the financial statements such as the valuation of legacies. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud, and review of the reports made by management and internal audit; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and

- Reading minutes of meetings of those charged with governance, reviewing internal audit reports and reviewing correspondence with relevant tax and regulatory authorities; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the Charity's trustees as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves LLP

Kreston Reeves LLP
Statutory Auditor
Chartered Accountants
Canterbury

22 May 2023

Statement of Financial Activities

Statement of Financial Activities				2022			2021
	Note	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
		£	£	£	£	£	£
Income:-							
Donations and legacies		11,000	215,362	**226,362**	5,000	136,046	**141,046**
Charitable activities		-	771,708	**771,708**	-	528,034	**528,034**
Other trading activites		-	34,579	**34,579**	-	25,801	**25,801**
Investments		-	2,324	**2,324**	-	30	**30**
Government grants		-	-	**-**	-	54,944	**54,944**
Insurance claim		-	3,008	**3,008**	-	16,344	**16,344**
Total Income	2	**11,000**	**1,026,981**	**1,037,981**	**5,000**	**761,199**	**766,199**
Expenditure:-							
Raising funds		-	4,480	**4,480**	-	1,344	**1,344**
Charitable Activities		3,345	1,073,923	**1,077,268**	-	793,066	**793,066**
Total expenditure	3	**3,345**	**1,078,403**	**1,081,748**	**-**	**794,410**	**794,410**
Net movement:-		**7,655**	**(51,422)**	**(43,767)**	**5,000**	**(33,211)**	**(28,211)**
Inter-section transfers		-	-	**-**	-	-	**-**
Transfers between funds		-	-	**-**	-	-	**-**
Total funds brought forward		**130,000**	**651,805**	**781,805**	**125,000**	**685,016**	**810,016**
Total funds carried forward		**137,655**	**600,383**	**738,038**	**130,000**	**651,805**	**781,805**

The accompanying notesform an integral part of these financial statements

All activities relate to ongoing operations

Balance Sheet

Balance Sheet as at 31 December 2022				2022			2021
	Notes	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
		£	£	£	£	£	£
Fixed Assets							
Tangible assets	4	-	45,499	**45,499**	-	41,042	**41,042**
Current Assets	5						
Stocks		-	16,779	**16,779**	-	15,754	**15,754**
Debtors	6	41,000	186,713	**227,713**	130,000	414,518	**544,518**
Cash at bank and in hand		96,655	719,529	**816,184**	-	473,021	**473,021**
Total Current Assets		**137,655**	**923,021**	**1,060,676**	**130,000**	**903,293**	**1,033,293**
Total Assets		**137,655**	**968,520**	**1,106,175**	**130,000**	**944,335**	**1,074,335**
Current Liabilities							
Creditors falling due within 1 year	8	-	(368,137)	**(368,137)**	-	(292,530)	**(292,530)**
Total Net Assets / Funds		**137,655**	**600,383**	**738,038**	**130,000**	**651,805**	**781,805**

The financial statements were approved by the Trustees on 22nd May 2023 and signed on their behalf by:-

Dr C Irvine, MBBS, FRCP **Chair**	
Mrs L Coleman **Vice-Chair**	

The accompanying notes form an integral part of these financial statements

Cash Flow as at 31 December 2022

Cash Flow	2022	2021
	£	£
Net (expenditure)/income for the year	**(43,767)**	**(28,211)**
Adjustments for:-		
Depreciation	7,486	6,239
Decrease/(increase) in stock	(1,025)	(5,315)
(Increase)/decrease in debtors	316,805	10,680
Increase/(Decrease) in creditors	75,607	153,509
Net cash provided by/(used in) operating activities	**355,106**	**136,902**
Cash flows from investing activities		
Net cash used to purchase tangible fixed assets	11,973	1,524
Net cash from disposal of tangible fixed assets	(30)	-
Change in cash and cash equivalents in the year	**343,163**	**135,378**
Cash and cash equivalents brought forward	473,021	337,643
Cash and cash equivalents carried forward	**816,184**	**473,021**

Notes to the financial statements for the year ended 31 December 2022

The League of Friends of the Kent and Canterbury Hospital CIO is a charitable incorporated organisation, domiciled in England and Wales, registration number 1155088. The principal office is at Kent and Canterbury Hospital, Ethelbert Road, Canterbury, Kent, CT1 3NG. The accounts are presented in pounds sterling and rounded to the nearest pound.

Principal accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historic cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Charities Act 2011 and have only departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities Statement of Recommended Practice 2019 (SORP) 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. The League of Friends of the Kent and Canterbury Hospital CIO constitutes a public benefit entity as defined by FRS 102.

The functional and presentation currency is Pounds Sterling. The financial statements are presented to the nearest Pound.

1.2 Going concern

The Trustees have a reasonable expectation that the League has adequate resources to continue in operational existence for the foreseeable future and are unaware of any material uncertainties facing the charity that could impact on this conclusion. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

1.3 Incoming Resources

All incoming resources are recognised once the League has evidence of entitlement and it is probable (more likely than not) that the resources will be received and the monetary value can be measured with sufficient reliability.

It is not the charity's policy to defer income.

All income is considered to be Unrestricted, which are available for use at the discretion of the Trustees in furtherance of the general objectives of the League unless there is a legally binding Trust, such as a Will or Deed, or when the League has raised funds for a publicly stated specific purpose. Those funds with such documents will be recognised as Restricted in the accounts until such time as they are either spent, or can no longer be used for the purpose for which they were given. In such cases the donors will be contacted to request a change of purpose or return of funds, or where they become too small a value to achieve the initial purpose, they will be transferred to general funds in furtherance of the League's objectives.

Designated (unrestricted) funds comprise funds that have been set aside by the Trustees for particular purposes. These purposes are, in the main, for the provision of gifts to the Kent and Canterbury Hospital. The Trustees may return these funds for general purposes at their discretion.

Where there are terms or conditions attached to the incoming resource (particularly grants) then these must be met before the income is recognised as the entitlement will not be evidenced, or where there is uncertainty that the conditions can be met, then the income is not recognised in the year. It is not the charity's policy to defer income even where a pre-condition for use is imposed.

Legacies are accounted for as incoming resource either on receipt or where the receipt of the legacy is probable.

Receipt is probable when:

- Confirmation has been received from the representatives of the estate(s) that probate has been granted
- The executors have established that there are sufficient assets in the estate to pay the legacy and
- All conditions attached to the legacy have been fulfilled or are within the charity's control
- Where the amount of the legacy can be reliably estimated
- Legacies which are subject to a life interest party are not recognised

Where legacies have been notified to the League, or the League is aware of the granting of probate, but that a reliable estimate cannot be identified, then the legacy is shown as a contingent asset and disclosed if material.

Fundraising income is shown gross.

Income from the shops operated by the League is accounted for when earned.

Investment income is recognised at the time the investment income is received.

Insurance income is recognised upon receipt of confirmation of payout.

Government grants are recognised using the accrual model. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Gifts in kind are valued at a reasonable estimate of their value to the Charity. Gifts donated for resale are included as income either when they are sold or at the estimated resale value after deduction of the cost to sell the goods.

1.4 Intangible Income

The value of services rendered by volunteers is not incorporated in these accounts, but it is recognised that the intangible value of volunteers far outstrips any financial worth that may be attributed to their service.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Support costs are those costs incurred directly in support of expenditure on the objects of the League. These are allocated on a time spent basis.

Governance costs are those incurred in connection with administration of the League and compliance with constitutional and statutory requirements.

The cost of charitable activities comprises both the shops' expenditure and the value of gifts made to the Kent and Canterbury Hospital. Such gifts are recognised when the League has committed itself to the expenditure and this has been communicated to the hospital.

The League does not make grants to individuals. All grants are made to the Trust to provide for the care of NHS patients in furtherance of its charitable aims.

Liabilities are recognised as and when an obligation arises to transfer economic benefits as a result of past transactions or events.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

1.6 Tangible Fixed assets

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful life on the following basis: -

- Computers – 33% Straight line
- Shop Improvements – 5% Reducing balance
- Fittings & equipment – 20% Reducing balance – all areas

1.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Pre-payments are valued at the amount pre-paid net of any trade discounts due.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Creditors and provisions

Creditors and provisions are recognised where the League has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Grant commitments are only recognised when the League has committed itself to the expenditure and this has been communicated to the hospital.

1.11 Judgement in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires the Trustees to make judgements, estimates and assumptions that can affect the amounts reported for assets and liabilities and the results for the year.

The nature of estimation is such that actual outcomes could differ significantly from those estimates.

Estimates for legacies have been made based on the information provided by the solicitors of the estates. The trustees believe this is the best source of information to make the estimate of value, but accept that there may be changes from expectation.

1.12 Charity Tax

The League of Friends of the Kent and Canterbury Hospital CIO is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable trust for UK income tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 10 Income Tax Act 2007 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Income from

			2022			2021
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
	£	£	£	£	£	£
Income from						
Donations	-	30,258	**30,258**	-	19,121	**19,121**
Legacies	11,000	185,104	**196,104**	5,000	116,925	**121,925**
Total donations & legacies	**11,000**	**215,362**	**226,362**	**5,000**	**136,046**	**141,046**
Charitable activities - shops & trolleys	-	771,708	**771,708**	-	528,034	**528,034**
Groups	-	20,392	**20,392**	-	18,656	**18,656**
Joint summer fair	-	10,681	**10,681**	-	-	**-**
Hospital shops	-	3,506	**3,506**	-	7,145	**7,145**
Total other trading activities	-	**34,579**	**34,579**	**-**	**25,801**	**25,801**
Interest - deposit accounts	-	1,382	**1,382**	-	24	**24**
Interest - COIF	-	942	**942**	-	6	**6**
Total investment income	-	2,324	**2,324**	-	30	**30**
Government grants	-	-	-	-	54,944	54,944
Insurance claim	-	3,008	3,008	-	16,344	16,344
Total income	**11,000**	**1,026,981**	**1,037,981**	**5,000**	**761,199**	**766,199**

3 Expenditure on

Expenditure			2022			2021
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
	£	£	£	£	£	£
Expenditure on						
Joint summer fair	-	2,397	**2,397**	-	-	**-**
Other fundraising costs	-	2,083	**2,083**	-	1,344	**1,344**
Total cost of raising funds	**-**	**4,480**	**4,480**	**-**	**1,344**	**1,344**
Shop & trolley purchases	-	464,426	**464,426**	-	304,297	**304,297**
Shop sundry purchases	-	1,705	**1,705**	-	1,668	**1,668**
Shop other direct costs	-	32,979	**32,979**	-	32,400	**32,400**
Shop wages	-	171,557	**171,557**	-	164,419	**164,419**
Shop depreciation	-	7,437	**7,437**	-	6,210	**6,210**
Total shop expenditure	**-**	**678,104**	**678,104**	**-**	**508,994**	**508,994**
Gifts - Central	3,345	305,530	**308,875**	-	191,826	**191,826**
Gifts - Groups	-	38,758	**38,758**	-	52,404	**52,404**
Gifts - Shops	-	7,260	**7,260**	-	-	**-**
Total gifts to hospital	**3,345**	**351,548**	**354,893**	**-**	**244,230**	**244,230**
Secretarial fees	-	32,060	**32,060**	-	28,520	**28,520**
Depreciation	-	49	**49**	-	29	**29**
Sundry purchases	-	6,639	**6,639**	-	8,806	**8,806**
Other direct costs	-	1,909	**1,909**	-	17	**17**
Auditors' remuneration	-	3,614	**3,614**	-	2,470	**2,470**
Total support & governance costs	**-**	**44,271**	**44,271**	**-**	**39,842**	**39,842**
Total expenditure	**3,345**	**1,078,403**	**1,081,748**	**-**	**794,410**	**794,410**

4 Analysis of tangible fixed assets

Fixed Assets	Central			Shops			
	Fittings / Equipment	Computer Equipment	Total	Fittings / Equipment	Computer Equipment	Total	Overall Total
	£	£	£	£	£	£	£
Cost:-							
As at 1st January	**2,104**	**1,490**	**3,594**	**66,262**	**28,281**	**94,543**	**98,137**
Additions	130	-	130	11,198	645	11,843	11,973
Disposals	-	-	-	(191)	-	(191)	(191)
As at 31st December	**2,234**	**1,490**	**3,724**	**77,269**	**28,926**	**106,195**	**109,919**
Depreciation:-							
As at 1st January	**(1,983)**	**(1,490)**	**(3,473)**	**(45,598)**	**(8,024)**	**(53,622)**	**(57,095)**
Charge for year	(49)	-	(49)	(6,343)	(1,044)	(7,387)	(7,436)
On disposals	-	-	-	111	-	111	111
As at 31st December	**(2,032)**	**(1,490)**	**(3,522)**	**(51,830)**	**(9,068)**	**(60,898)**	**(64,420)**
NBV:-							
As at 1st January	121	-	121	20,664	20,257	40,921	41,042
As at 31st December	**202**	**-**	**202**	**25,439**	**19,858**	**45,297**	**45,499**

5 Analysis of net assets between funds

Analysis of Net Assets between Funds			2022			2021
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
	£	£	£	£	£	£
Tangible Fixed Assets	**-**	**45,499**	**45,499**	**-**	**41,042**	**41,042**
Current Assets:						
Cash in hand	96,655	719,529	**816,184**	-	473,021	**473,021**
Stocks – Goods for resale	-	16,779	**16,779**	-	15,754	**15,754**
Debtors – Gift Aid	-	4,453	**4,453**	-	3,703	**3,703**
Debtors – Legacies	41,000	180,500	**221,500**	130,000	409,761	**539,761**
Debtors - others	-	1,760	**1,760**	-	1,054	**1,054**
Total Current Assets	**137,655**	**923,021**	**1,060,676**	**130,000**	**903,293**	**1,033,293**
Creditors due within 1 year:						
Trade – Shops	-	(55,075)	**(55,075)**	-	(31,455)	**(31,455)**
Gifts for Hospital	-	(309,942)	**(309,942)**	-	(258,605)	**(258,605)**
Other creditors	-	(3,120)	**(3,120)**	-	(2,470)	**(2,470)**
Total Creditors	**-**	**(368,137)**	**(368,137)**	**-**	**(292,530)**	**(292,530)**
Total Net Assets	**137,655**	**600,383**	**738,038**	**130,000**	**651,805**	**781,805**

6 Analysis of Debtors

Analysis of Debtors due within 1 year			2022			2021
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
	£	£	£	£	£	£
Legacies	41,000	180,500	**221,500**	130,000	409,761	**539,761**
Other	-	1,760	**1,760**	-	1,054	**1,054**
Gift Aid - Central	-	4,453	**4,453**	-	3,703	**3,703**
Gift Aid - Groups	-	-	**-**	-	-	**-**
Total Debtors	**41,000**	**186,713**	**227,713**	**130,000**	**414,518**	**544,518**

7 Contingent assets

There are no known contingent assets.

8 Analysis of Creditors

Analysis of Creditors due within 1 year			2022			2021
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
	£	£	£	£	£	£
Trade (shop purchases for resale)	-	**(45,046)**	**(45,046)**	-	**(24,717)**	**(24,717)**
Other Creditors	-	-	-			-
Other creditors - VAT	-	(7,399)	**(7,399)**	-	(4,255)	**(4,255)**
Total Other Creditors	-	**(7,399)**	**(7,399)**	-	**(4,255)**	**(4,255)**
Accruals:						
Accountancy/Bookkeeping	-	(2,630)	**(2,630)**	-	(2,483)	**(2,483)**
Auditors	-	(3,120)	**(3,120)**	-	(2,470)	**(2,470)**
Commitment of Gifts to the Hospital	-	(309,942)	**(309,942)**	-	(258,605)	**(258,605)**
Total Accruals	-	**(315,692)**	**(315,692)**	-	**(263,558)**	**(263,558)**
Total Creditors	-	**(368,137)**	**(368,137)**	-	**(292,530)**	**(292,530)**

9 Transfer of Funds

The Trustees review all unrestricted and restricted funds to ensure that there is a need and can meet the criteria for its purposes. No funds were transferred or reclassified in the reported year (NIL in 2021).

10 Related Party Transactions

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2021 – Nil).

11 Staff Costs and Trustee remuneration

The average monthly number of employees was 13 (12 in 2021). The charity ran its own payroll through a professional advisor for the full period.

The total staff costs and employees' benefits was as follows: -

	2022	2021
	£	£
Gross wages	191,807	181,871
Employer's National Insurance	8,332	7,867
Employer's pension contributions	3,478	3,201
Total Payroll	203,617	192,939

No employee received remuneration amounting to more than £60,000 in either year. None of the Trustees have received any remuneration or benefits in kind from the League for their work in this financial year whilst undertaking their responsibilities for the Charity (2021 None).

No Trustees received reimbursement of expenses in the current year (2021 Nil).

12 Covid-19

At the time of signing the accounts the Trustees are unsure whether there will be a future impact and we are comfortable that we have an appropriate financial plan in place for the shops going forward. If there is an unforeseen further Covid impact then the charity will continue to seek to mitigate this risk by following the UK Government's guidelines and adapting/developing its own internal strategy.

HM Revenue & Customs

Company Tax Return
CT600 (2023) Version 3
for accounting periods starting on or after 1 April 2015

Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	LEAGUE OF FRIENDS OF KENT & CANTERBURY HOSPITAL CIO
2	Company registration number	
3	Tax reference	8401013653
4	Type of company	8

Northern Ireland (NI)

Put an 'X' in the appropriate boxes below

5	NI trading activity		6	SME	
7	NI employer		8	Special circumstances	

About this return

This is the tax return for the company named above, for the period below

30	from DD MM YYYY	01 01 2022	
35	to DD MM YYYY	31 12 2022	

Put an 'X' in the appropriate boxes below

40	A repayment is due for this return period	
45	Claim or relief affecting an earlier period	
50	Making more than one return for this company now	
55	This return contains estimated figures	
60	Company part of a group that is not small	
65	Notice of disclosable avoidance schemes	

Transfer pricing

70	Compensating adjustment claimed	
75	Company qualifies for SME exemption	

About this return - continued

Accounts and computations

80	**I attach accounts and computations for the period to which this return relates**	X
85	**I attach accounts and computations for a different period**	
90	**If you are not attaching the accounts and computations, explain why**	

Supplementary pages enclosed

95	**Loans and arrangements to participators by close companies** - form CT600A	
100	**Controlled foreign companies, foreign permanent establishment exemptions, hybrid and other mismatches** - form CT600B	
105	**Group and consortium** - form CT600C	
110	**Insurance** - form CT600D	
115	**Charities and Community Amateur Sports Clubs (CASCs)** - form CT600E	X
120	**Tonnage tax** - form CT600F	
125	**Northern Ireland** - form CT600G	
130	**Cross-border royalties** - form CT600H	
135	**Supplementary charge in respect of ring fence trades** - form CT600I	
140	**Disclosure of Tax Avoidance Schemes** - form CT600J	
141	**Restitution tax** - form CT600K	
142	**Research and Development** - form CT600L	
143	**Freeports** - form CT600M	
144	**Residential Property Developer Tax (RPDT)** - form CT600N	

Tax calculation - Turnover

145	**Total turnover from trade**	£ 0.00
150	**Banks, building societies, insurance companies and other financial concerns** - put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145	

Income

155	**Trading profits**	£ 0.00
160	**Trading losses brought forward set against trading profits**	£ .00
165	**Net trading profits** - box 155 minus box 160	£ 0.00
170	**Bank, building society or other interest, and profits from non-trading loan relationships**	£ .00
172	**Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period**	

Income - continued

175	**Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted**	£ . 0 0
180	**Non-exempt dividends or distributions from non-UK resident companies**	£ . 0 0
185	**Income from which Income Tax has been deducted**	£ . 0 0
190	**Income from a property business**	£ . 0 0
195	**Non-trading gains on intangible fixed assets**	£ . 0 0
200	**Tonnage tax profits**	£ . 0 0
205	**Income not falling under any other heading**	£ . 0 0

Chargeable gains

210	**Gross chargeable gains**	£ . 0 0
215	**Allowable losses including losses brought forward**	£ . 0 0
220	**Net chargeable gains** - box 210 minus box 215	£ . 0 0

Profits before deductions and reliefs

225	**Losses brought forward against certain investment income**	£ . 0 0
230	**Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits**	£ . 0 0
235	**Profits before other deductions and reliefs** – net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230	£ 0 . 0 0

Deductions and reliefs

240	**Losses on unquoted shares**	£ . 0 0
245	**Management expenses**	£ . 0 0
250	**UK property business losses for this or previous accounting period**	£ . 0 0
255	**Capital allowances for the purposes of management of the business**	£ . 0 0
260	**Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)**	£ . 0 0

Deductions and Reliefs - continued

263	**Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)**	£ . 0 0
265	**Non-trading losses on intangible fixed assets**	£ . 0 0
275	**Total trading losses of this or a later accounting period**	£ . 0 0
280	**Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275**	
285	**Trading losses carried forward and claimed against total profits**	£ . 0 0
290	**Non-trade capital allowances**	£ . 0 0
295	**Total of deductions and reliefs** – total of boxes 240 to 275, 285 and 290	£ . 0 0
300	**Profits before qualifying donations and group relief** – box 235 minus box 295	£ . 0 0
305	**Qualifying donations**	£ . 0 0
310	**Group relief**	£ . 0 0
312	**Group relief for carried forward losses**	£ . 0 0
315	**Profits chargeable to Corporation Tax** – box 300 minus boxes 305, 310 and 312	£ . 0 0
320	**Ring fence profits included**	£ . 0 0
325	**Northern Ireland profits included**	£ . 0 0

Tax calculation

326	**Number of associated companies in this period**	
327	**Number of associated companies in the first financial year**	
328	**Number of associated companies in the second financial year**	
329	**Put an 'X' in box 329 if the company is chargeable at the small profit rate or is entitled to marginal relief**	

Enter how much profit has to be charged and at what rate

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
330	2021	335	£ 0	340		345	£ p
		350	£	355		360	£ p
		365	£	370		375	£ p
380	2022	385	£ 0	390		395	£ p
		400	£	405		410	£ p
		415	£	420		425	£ p

Tax calculation - continued

Corporation Tax - total of boxes 345, 360, 375, 395, 410 and 425	430	£ .
Marginal relief	435	£ .
Corporation Tax chargeable - box 430 minus box 435	440	£ .

Reliefs and deductions in terms of tax

445	**Community Investment Tax Relief**	£ .
450	**Double Taxation Relief**	£ .
455	**Put an 'X' in box 455 if box 450 includes an underlying rate relief claim**	
460	**Put an 'X' in box 460 if box 450 includes an amount carried back from a later period**	
465	**Advance Corporation Tax**	£ .
470	**Total reliefs and deduction in terms of tax** - total of boxes 445, 450 and 465	£ .

Coronavirus support schemes and overpayments (see CT600 Guide for definitions)

471	**Coronavirus Job Retention Scheme (CJRS) received**	£ .
472	**CJRS entitlement**	£ .
473	**CJRS overpayment already assessed or voluntary disclosed**	£ .
474	**Other coronavirus overpayments**	£ .

Energy profits levy

986	**Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable**	£ . 0 0

Calculation of tax outstanding or overpaid

475	**Net Corporation Tax liability** – box 440 minus box 470	£ 0 . 0 0
480	**Tax payable on loans and arrangements to participators**	£ .
485	**Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A**	
490	**Controlled Foreign Companies (CFC) tax payable**	£ .
495	**Bank levy payable**	£ .
496	**Bank surcharge payable**	£ .

Calculation of tax outstanding or overpaid - continued

497	**Residential Property Developer Tax (RPDT) payable**	£ .
500	**CFC tax, bank levy, bank surcharge and RPDT payable** – total of boxes 490, 495, 496 and 497	£ .
501	**EOGPL payable**	£ .
505	**Supplementary charge (ring fence trades) payable**	£ .
510	**Tax chargeable** – total of boxes 475, 480, 500, 501 and 505	£ 0 . 0 0
515	**Income Tax deducted from gross income included in profits**	£ .
520	**Income Tax repayable to the company**	£ .
525	**Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments** – box 510 minus box 515	£ 0 . 0 0
526	**Coronavirus support schemes overpayment now due** – total of boxes 471 and 474 minus boxes 472 and 473	£ 0 . 0 0
527	**Restitution tax**	£ .
528	**Self-assessment of tax payable** – total of boxes 525, 526 and 527	£ .

Tax reconciliation

530	**Research and Development credit**	£ .
535	**(Not currently used)**	£ .
540	**Creative tax credit**	£ .
545	**Total of Research and Development credit and creative tax credit** – total box 530 to 540	£ .
550	**Land remediation tax credit**	£ .
555	**Life assurance company tax credit**	£ .
560	**Total land remediation and life assurance company tax credit** – total box 550 and 555	£ .
565	**Capital allowances first-year tax credit**	£ .
570	**Surplus Research and Development credits or creative tax credit payable** – box 545 minus box 525	£ .
575	**Land remediation or life assurance company tax credit payable** – total of boxes 545 and 560 minus boxes 525 and 570	£ .

Tax reconciliation - continued

580	**Capital allowances first-year tax credit payable** – boxes 545, 560 and 565 minus boxes 525, 570 and 575	£ .
585	**Ring fence Corporation Tax included**	£ .
586	**NI Corporation Tax included**	£ .
590	**Ring fence supplementary charge included**	£ .
595	**Tax already paid (and not already repaid)**	£ .
600	**Tax outstanding** – box 525 minus boxes 545, 560, 565 and 595	£ 0 . 0 0
605	**Tax overpaid including surplus or payable credits** – total sum of boxes 545, 560, 565 and 595 minus 525	£ 0 . 0 0
610	**Group tax refunds surrendered to this company**	£ .
615	**Research and Development expenditure credits surrendered to this company**	£ .

Exporter information

During the return period, did the company export goods and/or services to individuals, enterprises or organisations outside the United Kingdom (UK)?

616 **Yes – goods** ☐ 617 **Yes – services** ☐ 618 **No – neither** ☐

Indicators and information

620	**Franked investment income/Exempt ABGH distributions**	£ . 0 0
625	**Number of 51% group companies**	

Put an 'X' in the relevant boxes, if in the period, the company:

630	**should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations**	☐
631	**should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations**	☐
635	**is within a group payments arrangement for the period**	☐
640	**has written down or sold intangible assets**	☐
645	**has made cross-border royalty payments**	☐
647	**Eat Out to Help Out Scheme: reimbursed discounts included as taxable income**	£ . 0 0

Information about enhanced expenditure

Research and Development (R&D) or creative enhanced expenditure

650	**Put an 'X' in box 650 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company**	
655	**Put an 'X' in box 655 if the claim is made by a large company**	
656	**Put an 'X' in box 656 to confirm that a R&D claim notification form has been submitted**	
657	**Put an 'X' in box 657 to confirm that an additional information form has been submitted**	
659	**R&D expenditure qualifying for SME R&D relief**	£ . 0 0
660	**R&D enhanced expenditure**	£ . 0 0
665	**Creative enhanced expenditure**	£ . 0 0
670	**R&D and creative enhanced expenditure** total box 660 and box 665	£ . 0 0
675	**R&D enhanced expenditure of a SME on work subcontracted to it by a large company**	£ . 0 0
680	**Vaccine research expenditure**	£ . 0 0

Land remediation enhanced expenditure

685	**Enter the total enhanced expenditure**	£ . 0 0

Information about capital allowances and balancing charges

Allowances and charges in the calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	690 £	
Machinery and plant – super-deduction	691 £	692 £
Machinery and plant – special rate allowance	693 £	694 £
Machinery and plant – special rate pool	695 £	700 £
Machinery and plant – main pool	705 £	710 £
Structures and buildings	711 £	
Business premises renovation	715 £	720 £
Other allowances and charges	725 £	730 £
	Capital allowances	**Disposal value**
Electric charge-points	713 £	714 £
Enterprise zones	721 £	722 £
Zero emissions goods vehicles	723 £	724 £
Zero emissions cars	726 £	727 £

Allowances and charges not included in the calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 £	
Structures and buildings	736 £	
Business premises renovation	740 £	745 £
Machinery and plant – super-deduction	741 £	742 £
Machinery and plant – special rate allowance	743 £	744 £
Other allowances and charges	750 £	755 £
	Capital allowances	**Disposal value**
Electric charge-points	737 £	738 £
Enterprise zones	746 £	747 £
Zero emissions goods vehicles	748 £	749 £
Zero emissions cars	751 £	752 £

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	£ . 0 0
765	Designated environmentally friendly machinery and plant	£ . 0 0
770	Machinery and plant on long-life assets and integral features	£ . 0 0
771	Structures and buildings	£ . 0 0
772	Machinery and plant – super-deduction	£ . 0 0
773	Machinery and plant – special rate allowance	£ . 0 0
775	Other machinery and plant	£ . 0 0

Losses, deficits and excess amounts

Amount arising

	Amount	Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	780 £	785 £
Losses of trades carried on wholly outside the UK	790 £	
Non-trade deficits on loan relationships and derivative contracts	795 £	800 £
UK property business losses	805 £	810 £
Overseas property business losses	815 £	
Losses from miscellaneous transactions	820 £	
Capital losses	825 £	
Non-trading losses on intangible fixed assets	830 £	835 £

Excess amounts

	Amount	Maximum available for surrender as group relief
Non-trade capital allowances		840 £
Qualifying donations		845 £
Management expenses	850 £	855 £

Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	£ . 0 0
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	£ . 0 0
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	£ . 0 0

Overpayments and repayments

Small repayments

860 Do not repay sums of £ . 0 0 or less.

Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.

Repayments for the period covered by this return

865	Repayment of Corporation Tax	£ .
870	Repayment of Income Tax	£ .
875	Payable Research and Development tax credit	£ .
880	Payable Research and Development expenditure credit	£ .
885	Payable creative tax credit	£ .
890	Payable land remediation or life assurance company tax credit	£ .
895	Payable capital allowances first-year tax credit	£ .

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations

900 The following amount is to be surrendered £ .

Put an 'X' in the appropriate boxes below

the joint Notice is attached 905

or

will follow 910

915 Please stop repayment of the following amount until we send you the Notice £ .

Bank details (for a person to whom a repayment is to be made)

920 **Name of bank or building society**

925 **Branch sort code**

930 **Account number**

935 **Name of account**

940 **Building society reference**

Payments to a person other than the company

945 **Complete the authority below if you want the repayment to be made to a person other than the company**
I, as (enter status – for example, company secretary, treasurer, liquidator or authorised agent)

950 **of** (enter company name)

955 **authorise** (enter name)

960 **of address** (enter address)

965 **Nominee reference**

to receive payment on company's behalf

970 **Name**

Declaration

Declaration
I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.

I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.

975 **Name**
Gregory Andrew Norman

980 **Date** DD MM YYYY
22 09 2023

985 **Status**
Treasurer

HM Revenue & Customs

Company Tax Return – supplementary page

Charities and Community Amateur Sports Clubs (CASCs)

CT600E (2015) Version 3 for accounting periods starting on or after 1 April 2015

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages* and *CT600E - Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

E1	**Company name (name of charity or CASC)**	LEAGUE OF FRIENDS OF KENT & CANTERBURY HOSPITAL CIO
E2	**Tax reference**	84010 13653

Period covered by this supplementary page (cannot exceed 12 months)

E3	**from** *DD MM YYYY*	01 10 2022
E4	**to** *DD MM YYYY*	31 12 2022

Claims to exemption (this section should be completed in all cases)

	Charity/CASC repayment reference	E5 EW10752
	Charity Commission registration number, or OSCR number (if applicable)	E10 1155088

Put an 'X' in the relevant box if during the period covered by these supplementary pages:

	The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains *(Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)*	E15 X
	All income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only	E20 X
	Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25

I claim exemption from tax

	Name	E30 Gregory Andrew Norman
	Status	E35 Treasurer
	Date *DD MM YYYY*	E40 22 09 2023

Repayments

To make a repayment claim for the period covered by these supplementary pages, please register and enrol to use the Charities Online service. See CT600 guide for further information.

Put an 'X' in the box if during the period covered by these supplementary pages you have over claimed tax. E45

Information required

Enter details of any income received from the following sources, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the charity's/CASC'S accounts for the period covered by this return.

Non-exempt amounts should be entered on form CT600 in the appropriate boxes.

Type of income		Amount
Enter total turnover from exempt charitable trading activities	E50	£ 7717708.00
Investment income – exclude any amounts included on form CT600	E55	£ 2324.00
UK land and buildings – exclude any amounts included on form CT600	E60	£ .00
Gift Aid – exclude any amounts included on form CT600	E65	£ .00
From other charities – exclude any amounts included on form CT600	E70	£ .00
Gifts of shares or securities received	E75	£ .00
Gifts of real property received	E80	£ .00
Other sources (not included above)	E85	£ 260716.00
Total of boxes E50 to E85	E90	£ 10347480.00

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these supplementary pages

Type of expenditure		Amount
Trading costs in relation to exempt charitable activities (in box E50)	E95	£ 678104.00
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100	£ .00
All general administration/governance costs	E105	£ 44271.00
All grants and donations made within the UK	E110	£ 354893.00
All grants and donations made outside the UK	E115	£ .00
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120	£ 4480.00
Total of boxes E95 to E120	E125	£ 10817480.00

Information required

Charity/CASC assets

		Disposals in period (total consideration received)		Held at the end of the period (use accounts figures)	
Tangible fixed assets	E130	£		E135	£ 45499
UK investments (excluding controlled companies)	E140	£		E145	£
Shares in, and loans to, controlled companies	E150	£		E155	£
Overseas investments	E160	£		E165	£
Loans and non-trade debtors				E170	£
Other current assets				E175	£ 1057443
Qualifying investments and loans *Applies to charities only. See CT600 Guide*				E180	
Value of any non-qualifying investments and loans *Applies to charities only. See CT600 Guide*				E185	£
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period				E190	

The Queen's Award for Voluntary Service

The League of Friends OF THE KENT & CANTERBURY HOSPITAL

Annual Report & Accounts

For the Year Ending 31 December 2022

The fun of the fair!

An afternoon of fun for the local community raised an impressive £9,300 including Grand Draw ticket sales. All profits to benefit hospital patients, staff and visitors.

Registered Charity No: 1155088

The Queen's Award for Voluntary Service

The League of Friends OF THE KENT & CANTERBURY HOSPITAL

Contents

Page

Chairman's Foreword 3

Charity Objectives 4

Focus on Fundraising 5

Gifts in Action 9

Looking Forward – Our Plans for the Future 13

Financial Summary 14

Structure, Governance & Management 16

Policies and Objectives 22

Statement of Trustees' Responsibilities 26

Independent Auditor's Report 27

Statement of Financial Activities 30

Balance Sheet 31

Cash Flow 32

Notes 33

Dr Catriona Irvine
Chairman

Chairman's Foreword

Welcome to the Annual Report and Accounts of the League of Friends (LOF) of the Kent and Canterbury Hospital.

Happily, the last twelve months have seen a steady recovery from the effects of the Covid-19 pandemic. Our three hospital shops have returned to normal activity as visitors were again allowed in the hospital and staff, patients and visitors could fully enjoy the service provided by the shops and ward trolley. The shop staff and volunteers have worked hard together so that by the end of the year, the shops' takings reached an all-time high; every penny of profit is used to buy essential equipment and improvements for patients, staff and visitors to the wards and departments of the Kent and Canterbury Hospital. Some of these gifts are highlighted later in this report.

It was good to see our main fundraising event, the Joint Hospital and League of Friends Summer Fair, return in August 2022 after two years of absence. The day was a great success and very much enjoyed by hospital staff, the public and LOF volunteers, raising around £10K for the hospital. Throughout the year, many other fundraising events were put on by the LOF volunteers from our eight fundraising groups in Canterbury and the surrounding villages. During the year around £355k worth of gifts were pledged to the hospital to benefit patients, staff, relatives and visitors.

As Chairman, I would like to thank all the group members who continue to develop new ways to involve the local community in raising funds for the LOF. Also, the staff and volunteers of the LOF shops and those who run the ward trolley service who have worked so hard to give excellent service for the hospital and to raise funds for gifts. Thanks go to our library trolley volunteers who are welcomed by patients and staff alike on their weekly ward rounds and to our Stamps & Coins volunteer who diligently raises money for the LOF through auctions. I would also like to thank my fellow Trustees, who make a great team ensuring that our charity is run with good governance, prudent management and safe practice. Thanks to the support of every single person, the LOF continues to be able to make a real difference, enhancing patient care.

We are looking forward to a wonderful celebratory year starting in April 2023. Seventy years ago, in April 1953, the League of Friends was founded and has actively supported the Kent and Canterbury Hospital continuously since then, donating more than £8 million over the years. In our Platinum Jubilee Year we will be holding celebratory events and are proposing to fund an exceptional Jubilee gift for the hospital which will be featured next year.

We are always happy to welcome new members and volunteers to help us in this very worthwhile work supporting our hospital. See our website www.lofkch.org.uk for more information or follow our good news stories on Facebook and Instagram.

Catriona

Charity Objectives

The key objective of the charity (the League) is to provide services and funds to support the purchase of equipment and facilities which are beyond the scope of government funding to relieve sickness, protect good health and enhance the care and treatment of patients and visitors accessing NHS services at the Kent and Canterbury Hospital, which is a constituent part of the East Kent Hospitals University NHS Foundation Trust (the Trust).

The League achieves its objectives by means of operating hospital shops which primarily sell goods to patients, visitors and hospital staff, by fundraising activities and the provision of services. These services include the provision of a mobile library service to in-patients and a shop trolley to the wards, as well as fundraising activities in the community.

In considering the objectives, the Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

The Trustees are confident that the activities which they undertake have a clear public benefit. The Trust provides clinical services within the scope of their NHS requirements and the League works hard to support and enhance those services.

Grants

Applications are received from the Kent and Canterbury Hospital staff for equipment and facilities for use in the hospital.

Applications are examined against criteria laid down by the Trust and the League Trustees. Grants are approved at the Trustee Board meetings and supported by both Central and Group funds.

The aim of the grants is to deliver projects and purchase equipment that make a difference to all who use the services at the Kent and Canterbury Hospital by:

* Enhancing the quality of patient care
* Improving the environment for patients and visitors
* Supporting NHS staff welfare in their work environment
* Providing financial funding for projects that support patient education and well-being

The League depends almost entirely on unpaid volunteers for fundraising and for staffing the services which we provide for the hospital. The Trustees are truly appreciative of their hard work and acknowledge that the success of the League is largely due to them.

Lynne Bannon, our Charity Manager, oversees the League's Central activities, reporting to the Trustees and helping to ensure that the League achieves its overall objective of supporting the hospital for the benefit of patients, staff and visitors.

Matt Tillman, our Shops' Manager, runs the hospital's highly valued shops, helping us achieve our mission by providing a service to patients, staff and visitors and maximising shops' profits which are used to purchase equipment for the hospital.

Focus on Fundraising

Our fundraising groups

* Ash	* Nailbourne
* Barham & Kingston	* St Stephen's & St Dunstan's
* Canterbury South	* Rough Common, Harbledown & Blean
* Chartham	* Sturry

Our dedicated eight city and village groups are instrumental in raising funds for the League and form the backbone of the charity.

With the worst of Covid and lockdowns behind us, our group members have enjoyed being able to meet up again and throughout the year have organised a huge variety of events and activities such as: coffee mornings, soup lunches, bingo sessions, bring and buy events, quiz games, letter-drops, sponsored walks and a well-attended, profitable fashion show.

Group members, as well as individual volunteers, also give their time to help out in our three hospital shops. These provide a valuable service for patients, staff and visitors by selling food, snacks, drinks, newspapers, magazines, cards and many other useful items. The shops' trolley undertakes daily ward rounds which is particularly useful for those patients too ill to leave their bed. The shops are becoming ever more popular and throughout the year, footfall has steadily increased as more clinics are back up and running following the easing of Covid restrictions.

The health benefits of volunteering are well documented. Our volunteers have commented that they thoroughly enjoy the social aspect of giving up their free time to support the League, working with long-established friends and having the opportunity of meeting new people. Many of our volunteers enjoy it so much that they have been with us for 20 years or more - some as many as 40+ years.

The League turns fundraising profits into greatly appreciated pieces of equipment and facilities which benefit so many patients, their visitors and our highly valued NHS staff. Equipment can range from small items such as chairs and overbed tables, to expensive high-tech medical machines such as a specialised ultrasound system and an MRI Capsule. Sometimes the smallest items can make the biggest difference which is very rewarding for our group members who selflessly fundraise throughout the year.

To everyone who has given up their free time to organise fundraising events, worked in our hospital shops and volunteered for our Library Trolley and Stamps & Coins Services, your efforts have not gone unnoticed and we say a huge thank you for your support and for contributing towards the continuing success of our charity.

If you would like to join our successful charity and feel part of a valued team supporting the K&C Hospital, please email Lynne at ekh-tr.leagueoffriends@nhs.net or telephone 01227 864030 for more information.

Fundraising Successes

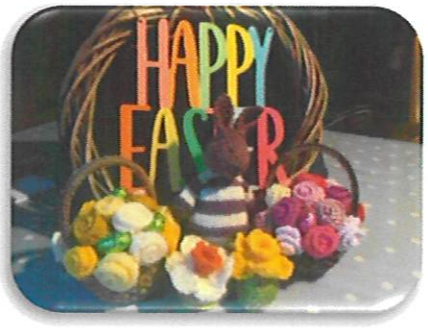
After a challenging couple of years which saw the curtailment of much of our fundraising, we are delighted to report that during 2022, the League was able to resume its varied activities to great effect. Our Trustees are humbled by the dedication and commitment of our local village and city groups who continue to devise new and innovative ways of raising money, whilst promoting friendship within the League. This report can only cover a few of the stories which have inspired people to give up their precious time to help raise funds. To you all, we say thank you.

Ash group continues to hold monthly coffee mornings at the local Village Hall and in November raised a record amount of £539 from the well-attended event. A regular church stall also boosts group funds.

Barham & Kingston group continue to hold popular coffee mornings and the Christmas event at Barham Village Hall was particularly successful, raising £373.68.

Canterbury South group had another successful year organising a number of varied events including a strawberry cream tea, a driveway stall and a coffee morning. Word Play Quiz sheets, which started during 2021 Covid restrictions, were popular and carried on into 2022. A 1,000 letter-drop appealing for stamps, coins and postcards proved hugely beneficial and produced overwhelming donations.

Chartham group regularly provides refreshments for the local community coffee mornings. A member diligently makes delicious home-made preserves for sale in the League's main shop which fly off the shelf. Other fundraisers include a tombola at Chartham Summer Fair, a Soup & Pud event and a pop-up Easter stall on a member's drive which raised an impressive £350.



Nailbourne group held a coffee morning and AGM in Bridge Village Hall in April and enjoyed being able to meet up face-to-face after such a long time. Residual items from the event raised £150 at a garage sale the following week. An interesting talk on 'The Pursuit of Speed on Road & Rail' raised £550 and the annual letter-drop, which is always well supported, raised well in excess of £1K.

Rough Common, Harbledown & Blean group had a very successful fundraising year. An Easter event raised £344 and popular knitted Easter chicks sold in the hospital shop raising £154. A quiz night boosted funds by an impressive £522 and a donation of vintage whiskey raised £1,159 at a specialist auction house – one bottle sold for over £400! The group did particularly well selling over £3,200's worth of grand draw tickets, drawn at the summer fair, and a sell-out Fashion Show which raised a fantastic £744.

St Stephen's & St Dunstan's group delivered 200 League of Friends magazines in their neighbourhood which resulted in one new member and two donations. A highly successful showing of a popular locally inspired film and soup lunch raised £295. A well-supported plant bring and buy sale raised £450 and a busy refreshments stall at the Queen's Jubilee picnic raised £385. Over £300 was made at a WI Craft Sale and a coffee morning enjoyed by old friends raised £200.

Sturry group enjoyed the Summer Hospital Fair and meeting up with old friends. These knitted toys were made by a member and proved very popular. Regular bingo sessions continue to raise money and the group was pleased to welcome the Lord Mayor to a Coffee Morning fundraiser. Afternoon Teas for neighbours providing a catch-up over a cup of tea and cake continue to be popular and help boost funds.

Whitstable Charity Parking. Canterbury South group and several trustees raised nearly £375 during the year at the regular Whitstable Junior School charity parking days. Home grown produce and jams boosted takings.

Do you fancy coming to one of our events or perhaps volunteering? Maybe you want to know more about the League? Visit our website: www.lofkch.org.uk or contact Lynne on ekh-tr.leagueoffriends@nhs.net / 01227 864030. We'd love to hear from you.

You can also follow our good news stories on Facebook and Instagram.

Quiz Night Fundraiser

Our Sturry Group, aka 'Bright Sparks', lived up to their name and were awarded 1st prize winners at December's well-attended Quiz Night at Canterbury Bowling Club.

Thanks to the huge efforts of Shop Assistant, Rob Bagley, together with his team of family members, £400 was raised and a lot of fun had by all. Earlier in the year Rob had organised another successful Quiz for the League, raising a fantastic £750.

Shops' Raffles

Our Shops' Christmas raffle, organised by Rob Bagley and his team of helpers, was a huge success raising £1,838 which will be spent on hospital equipment.

The Easter and Halloween raffles were equally successful and between all three events, an impressive £3,500 was raised.

Thanks go to our enthusiastic staff and volunteers selling tickets, those who sourced and donated prizes and lastly but not least, our customers who supported the event... we couldn't succeed without you!

Hannah was all smiles

when she collected her first prize

from the Halloween raffle.

Gifts in Action

We have bounced back! After a challenging two years due to the global pandemic which saw fundraising activities curtailed and shops' trading significantly reduced, our Trustees are delighted that during a successful 2002 we were able to award grants totalling £355k to enhance patient care at the Kent & Canterbury Hospital.

Included in the above is the grants is the fantastic contribution of £39k made by our eight hard-working city and village groups to purchase items benefitting hospital patients, staff and visitors. Some of the items identified below show how our funds were used in achieving our objectives.

Cell Salvage Machine for Day Surgery

The League was pleased to fund this Cell Salvage machine costing £20K thanks to a generous legacy from a long-serving member.

The main theatres team are delighted with the new machine which allows a patient's own blood cells to be recovered from blood collected when bleeding occurs during surgery. The patient's own blood cells are then given back to them immediately to significantly reduce the effect of blood loss. This means that blood transfusion using blood donated by other people can be avoided, which is better for the patient, reducing the risk of infection and other complications of transfusion. The patient receives the best possible blood during surgery - their own!

The machine is used several times a week and patients with many conditions will benefit: haemophiliacs who tend to bleed excessively during standard surgery; patients undergoing aortic aneurysm repair when surgery is long and blood loss significant can have most of the blood lost during surgery reused. Jehovah's Witnesses, who are not permitted blood transfusions, can also benefit from the recycling of their own blood.

Lockable bedside cabinets prove useful

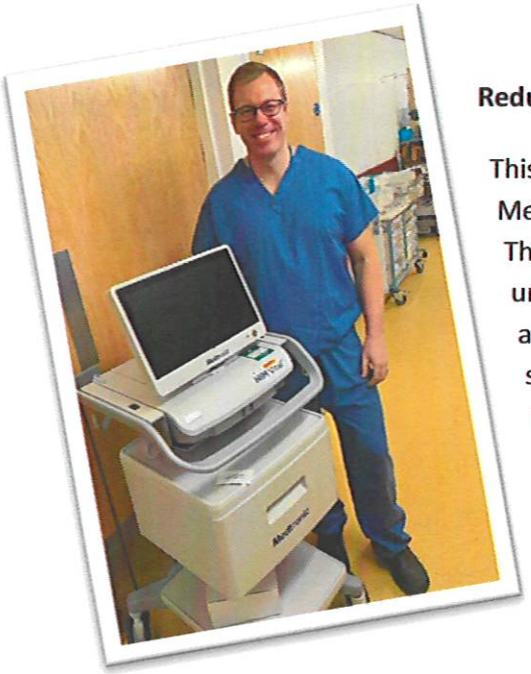
The League of Friends was very happy to fund 37 of these lockable bedside cabinets for Kent Ward, providing a secure and convenient place for patients to store their belongings.

They also remove the need for staff to record and secure patient property, saving valuable time. Thanks to Canterbury South and Ash groups who contributed towards the cost.

Invaluable new chairs

These examination chairs, used for positioning patients during mammography screenings and biopsies, are proving to be invaluable. They improve the patient experience at a distressing time and, crucially, enable patients to remain completely still during procedures. Thanks to Ash, Barham & Kingston and Nailbourne groups for funding one chair. A second chair was purchased from the proceeds of Shops' raffles so thank you to everyone who purchased tickets.

(photo: Dr Sarah Moorhouse and Kirstie Wiltshire, Karen Murray)



Reducing waiting lists

This is Mr Joe Wasson, Otology Consultant, with the new Medtronic Nerve Monitor funded by the League of Friends. This is used on patients, both adults and children, undergoing major ear surgery, to prevent damage to nerves and subsequent side effects of nerve injury. This is the second machine for the department and will greatly help to reduce waiting lists.

Helping to manage post-operative pain

Thanks to this new ultrasound machine, more Day Surgery patients have access to regional anaesthetic blocks which significantly improves the management of post-operative pain. It has also greatly helped in supporting the efficient utilisation of theatre time within the Orthopaedic Centre. Thanks goes to our Rough Common, Harbledown & Blean group who contributed £3,300 towards the cost of this £39K machine

(photo: Athmaja Thottungal)

Increased comforts

The Head and Neck Speech and Language Therapy service is very grateful to have received funding from the League of Friends for a treatment chair. Specialist procedures are now carried out with increased comfort for patients, as they are able to sit in a supportive, comfortable chair.

The chair is adjustable so the position can be optimised depending upon the procedure being undertaken. This has the added advantage of ensuring the comfort of clinicians when performing specialist procedures and reduces the risk of discomfort and injury. *(photo: Sarah Stevens & Leila Williams)*

Christmas Gifting

In keeping with our annual tradition, patients in the Kent and Canterbury Hospital over the festive period and children attending appointments in the run up to Christmas were treated to gifts, funded by generous donations. Assistant Shops' Manager, Sam Heslop, said, "We hoped to spread a little festive cheer at what can be a difficult time for patients and it was lovely to receive such a warm welcome from staff as we delivered to the wards."

Midas Rex

This high-speed drill has been extremely helpful for revision joint and spinal surgery at the new Elective Orthopaedic Centre. The staff are hugely grateful that the League has generously funded this high value item, allowing the team to build their equipment portfolio for some of the more challenging cases.

Welcomed Wheelchairs

Over the years, we have purchased a large number of wheelchairs which are always greatly appreciated. They allow patients to be more independent on the wards and reduce the risk of pressure sores. An increasing number of amputee patients benefit from the chairs and they also enable therapists to assess patients' needs better, improving the patient experience.

Grants awarded for Equipment during the year:

Item	Amount Pledged*
New Vascular Centre Surgical Admissions Lounge	£ 160,000
MRI	£ 50,880
Cardiology Treadmill	£ 23,635
Midax Rex Burr System for Spinal Surgery	£ 22,097
Medtronic Nerve Monitor for ear procedures	£ 20,333
3 x Electric Trolleys	£ 20,000
Vascular Portable Ultrasound Machine	£ 19,000
10 x Bariatric 3-section Couches	£ 13,805
2 x Mammography Biopsy Chairs	£ 13,100
37 x Lockable Bedside Cabinets for Fracture Clinic	£ 10,244
4 x ENT Clinic Headlights	£ 7,960
2 x Plasma Thawers	£ 7,496
3 x Privacy Kwikscreens	£ 6,804
ENT Ophthalmic Chair	£ 5,649
2 x Vitalographs for Respiratory Testing	£ 3,386
2 x Reclining Chairs for Dolphin Ward	£ 3,174
4 x Wheelchairs & 7 x Cushions	£ 2,712
Phoenix Specialist Chair for Harvey Ward	£ 2,640
Lockable Cabinet for Fracture Clinic	£ 1,950
Vascular Doppler	£ 1,588
2 x Otoscope Diagnostic Stations	£ 1,250
Xmas Gifts for Patients	£ 1,013
Floor Stickers for Children's Ward	£ 720
5 x Leave-in Slings for Physiotherapy	£ 480
Toiletry Packs for Patients	£ 218
Eye Imaging Adapter	£ 171
Refreshments for Dementia Workshop	£ 93
3 x Portable Blood Pressure Monitors	£ 54
Staff Wellbeing Hamper	£ 50

* some invoices awaited/amounts may vary

Looking forward/our plans for the future ...

With the worst of the Covid-19 pandemic behind us, the League of Friends had a highly successful 2022. Our eight fundraising groups enjoyed resuming meeting up and planning a huge variety of events which had been curtailed during 2020/21. It is pleasing that the local community has been keen to support our fundraising efforts ranging from quiz nights, a sell-out fashion show, outside stalls and garden parties to name but a few.

During the year, the League has been fortunate to receive a number of generous legacies from grateful patients and families. The League continues to ensure that these often large donations are used for projects in line with the donor families' wishes, where stipulated.

The Trustees regularly consider what emerging issues they may need to address to ensure the League continues to meet its objectives, supporting the Kent and Canterbury Hospital and serving the community.

The League will continue to endeavour to increase not only the total value of the grants given but to ensure that the money is well spent, enhancing the care and treatment given to patients and supporting the wellbeing of staff.

The three hospital shops and a small kiosk form the business arm of our charity. The League continues to review policies, procedures and governance to ensure best practice. With the return of many clinics being held face-to-face, footfall in the hospital steadily increased throughout the year as did footfall and takings in our shops. Most volunteers gradually returned and we have been delighted to welcome a slow trickle of new volunteers who have joined our friendly team.

On the back of the highly successful major refurbishment of the main shop in 2020, the Outpatients shop underwent a similar transformation in February 2022. The new modern and professional environment was greeted with much enthusiasm by staff and customers alike and a similar upgrade is planned for the Fracture Clinic shop within the next year.

Our aims for the future include:

- Continue to raise the profile of the League and fundraising in the community, working with the eight city and local village groups to help them succeed with their fundraising events
- Work with the Trust to maximise patient and staff benefit by increasing the level of financial support to the Trust
- Maintain the highest standards of governance and management and adhere to legislation and published best practice
- Adhere to the Fundraising Code of Practice and Fundraising Regulator guidelines
- Demonstrate value for money from the resources invested while monitoring risk, to ensure it is maintained at a level consummate with Charity legislation and guidelines
- Whatever the final configuration of the hospitals and services across East Kent in the future, the K&C Hospital will continue to have an important role and the League will continue to support the staff, patients and visitors to the K&C Hospital
- Continue to endeavour to reduce the League's carbon footprint by emailing documents to members wherever possible, saving on printing and postage expenditure
- Build on our social media platform, encouraging members and the public to join us on Facebook and Instagram to follow our good news stories and for charity updates
- The League can only achieve these plans with your support. Please go to our website for more information about our work and find out how to donate or become involved with our worthwhile charity: www.lofkch.org.uk

Financial Summary

Financial Review Summary

The figures stated below provide an overview and are drawn from the full Annual Accounts at the back of this report:

Income from all sources	:	£1,038k
Voluntary contributions	:	£226k
Expenditure totalled	:	£1,082k
Grants to the Trust	:	£355k
Governance & administrative costs	:	£44k
Expenditure exceeded income by	:	£(44)k

The League held net assets of £738k as at 31 December 2022 (£781,805 in 2021).

The net assets of the League were reduced by £44k from the balance held at the end of the previous financial year.

Where our income came from

The League's main source of income comes from charitable fundraising activities, profit from the hospital shops, the generosity of the public who give donations as a thank you for the care they or their friends and family have received or in memory of loved ones, and in bequests and legacies from their estates.

Legacy income is unpredictable and can take time for the cash to be distributed to the League.

Throughout the year our eight city and local village groups have found imaginative ways to raise funds and between them, achieved an income of £35k, which is very much appreciated by the Trustees. The dedication and fundraising successes of our hard-working groups hugely contributes towards the support and additional facilities the League is able to provide to the K&C Hospital, making a real difference to patient care.

With life returning to normal during 2022 donations were £30k up on last year's £19k whilst legacies, where receipts are less predictable, were also higher at £196k compared to £122k in 2021. As the Hospital was able to welcome more patients and visitors again, Shops' takings of £772k were up substantially on the £528k taken in 2021. Other income of £37k was up by £11k, driven by the return of the Summer Fair. These are very welcome increases after the difficult Covid-affected years. There were no Government Grants received in 2022, whereas we received £55k in 2021. Insurance claims received were down £13k at £3k for 2022.

Where we spent our funds

The League spends the funds received in accordance with charity law, its grant making policy and respecting the wishes of donors. Grants to the Trust made up 33% (2021: 31%) of the total expenditure increasing from £244k in 2021 to £355k in 2022.

Grants to the hospital increased on the previous year and the Trustees are hoping that this trend will continue so that we will be able to spend our reserves accordingly.

Grants are approved to achieve a benefit to the public (staff and the patients of the K&C Hospital together with visitors who use the services and facilities), which would not otherwise be possible within the constraints of the Trust's capital budgets.

Trustees consider each application on merit and aim to support technological advances in treatments by purchasing new and replacement medical equipment.

Projects also include new furniture, refurbishment of patient rooms and gardens, funding for staff wellbeing and any other items which the Trustees deem an appropriate use of charitable funds.

The League also provides services to patients, staff and the public by way of our three hospital shops and a kiosk, a newspaper and refreshments ward trolley and a mobile ward library trolley.

A summary of the expenditure is given below:

Gifts to the Hospital	:	£355k
Hospital Shops	:	£678k
Governance & Administration	:	£44k
Cost of Fundraising	:	£4k

Structure, Governance & Management

The League of the Friends of the Kent and Canterbury Hospital Charitable Incorporated Organisation (CIO) is registered with the Charity Commission for England and Wales under charity number 1155088.

The CIO charity was established by Constitution on 12 December 2013 and received all assets and liabilities under transfer from The League of Friends of the Kent and Canterbury Hospital (charity number 206925) on the 11 February 2014.

Charity number 206925 remains operative to receive any gifts left to it, but these are transferred to the CIO under the terms of the transfer agreement.

The objects of the Charity as stated in the Constitution document are: 'To relieve sickness and to preserve and protect good health for the public benefit by supporting the work of Kent and Canterbury Hospital by such means as the Trustees deem appropriate.'

The League CIO exists to raise and receive charitable donations to benefit the wards, departments and services provided by the East Kent Hospitals University NHS Foundation Trust to the Kent and Canterbury Hospital in Kent.

All income is recorded as 'unrestricted' unless a document which forms a legally binding Trust, eg, a Will, which identifies that the funds are to be used for a specific purpose and no other is received at the time of receipt.

There is currently one restricted legacy outstanding with an estimated value of £41k. Most legacies are given without restriction to benefit the League.

Under the Constitution, the League's Trustees shall manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO.

All the profits from the hospital shops, donations, legacies, gift aid, group fundraising activities, proceeds from the Stamps and Coins Service, the joint annual Hospital Fair and investment interest provide our income, to be made available for the purchase of gifts to the Kent and Canterbury Hospital.

The Trustees

Trustees are the people legally responsible for having general control of the management and administration of the League of Friends of the Kent and Canterbury Hospital CIO.

Trustees are appointed in accordance with the League Constitution as at 12 December 2013.
A maximum of sixteen Trustees may be appointed at any one time with a minimum of four in office. At the Annual General Meeting (AGM) one third of the Trustees must retire from office (on a rotation basis) and vacancies so arising may be filled by the decision of the members at the meeting.

Mr A Collyer, Hon Treasurer and Mr V Pritchard, Hon Secretary both resigned at the AGM in June 2022. Mr V Pritchard was subsequently elected as Vice President, an honorary role, usually held by retired LOF chairmen, which carries no voting rights. The League has two Vice Presidents who are invited to attend the AGM and five Central Committee meetings throughout the year.

As required under the Constitution, Mr G Norman, who had taken on the role of Hon Treasurer in March 2022, was required to resign at his first AGM. He was subsequently elected as Hon Treasurer.

In accordance with clause 13 of the Constitution, one third of the charity trustees retired from office at the AGM, namely: Mrs E Gould, Miss C Blakemore and Mrs G Morton.

All the retiring Trustees agreed to stand for election and were re-elected unanimously.

In November, Pauline Smith and Jenny Anderson were appointed as Trustees.

For the year ended 31 December 2022 the Trustees were:

Dr C Irvine – Chairman
Mrs L Coleman – Vice Chair
Mr G Norman – Hon Treasurer
Miss C Blakemore
Mrs P Smith
Mrs G M Morton
Mrs J A Reed
Mrs E W Gould
Mrs J Anderson

Meetings

The Trustees meet regularly, six times a year, and are supported by a salaried Charity Manager. Membership of the CIO is open to nominated persons from each of the eight local fundraising groups and from nominated persons from the services offered by the League.

The Trustees report to the wider membership at the Central Committee, which meets five times a year, and all nominated members are entitled to vote at this meeting. In advance of the AGM, members receive the formal reports and audited accounts. Aside from the AGM, the Central Committee's main purpose is to decide on the allocation of grants for gifts to the Hospital and individual local groups can pledge full or partial funding for specific gifts.

Groups

There are currently eight city and local village groups as follows:

Ash * Barham & Kingston * Canterbury South * Chartham * Nailbourne * Rough Common, Harbledown & Blean * St Stephen's & St Dunstan's * Sturry

Our groups form the backbone of the League and meet regularly to plan and hold fundraising events. At Central Committee meetings, held five times a year, the groups agree to purchase specific items for the hospital, chosen from a list of requests from hospital wards and departments. The groups also make up many of the volunteers required to run the on-site hospital shops.

Each League group has its own Chair, Secretary and Treasurer as well as other members to manage its affairs and assist with fundraising. One of the charity's Trustees acts as Groups Liaison, attending their meetings and reporting to the Trustees on any issues, concerns and activities of the groups.

Fundraising during 2022 gradually increased following curtailed activities in 2020/21 due to the global pandemic and significant sums were raised. Our groups have enjoyed resuming meeting up with fellow members to plan a huge variety of events. With the NHS under continued pressure and facing many challenges, the local community has come together and wholeheartedly supported our fundraising efforts so that we can achieve our aim of supporting the hospital. Varied events included a sell-out fashion show, a fun quiz night, coffee and cake mornings, strawberry teas, plant sales, jam making sold in the League shops ... the list goes on. Most groups also enjoyed manning a stall at our annual fair in August, after an absence of two years due to Covid restraints.

The groups prepare end of year financial statements which are then incorporated into the charity's Annual Accounts. Half-yearly returns are made to the Treasurer to enable Gift Aid to be claimed from HMRC.

Library Trolley Service

The Ward Library Trolley service, led by our long-serving and loyal volunteer Mr M Wadey (left of the picture) was finally able to resume ward rounds in 2022 and was enthusiastically welcomed back by patients and staff. Ward rounds are currently undertaken twice a week with the aim of daily rounds if more volunteers can be recruited. A good selection of donated books and magazines are offered on loan, and even a pair of reading glasses, if required. Patients enjoy seeing a friendly face and if well enough, passing the time of day with our volunteers, even if they do not wish to take a book. We are extremely grateful to our dedicated small team who provide this highly valued service and are always looking for new volunteers who can spare a couple of hours every week.

Collectibles Service – a bumper year

Thanks to lockdown clear-outs and the continued generosity of the public, a steady flow of donations was received throughout the year. The auction of used stamps, stamp albums, first day covers and coins raised a fantastic £2,304 – our best year to date.

The service has gone from strength to strength thanks to a long-serving volunteer and his wife who diligently prepare mountains of stamps, plus other items, ready for auction.

Advisors

Regulating Body
Charity Commission for England and Wales
London

Registered Charity Number
1155088

Principal Office
League of Friends
Kent and Canterbury Hospital
Ethelbert Road
Canterbury
Kent
CT1 3NG

Patron
The Lord Archbishop of Canterbury

President
The Lord Mayor of Canterbury

Investment Managers
CCLA Investment Management Limited
80 Cheapside
London
EC2V 6DZ

Bankers
National Westminster Bank PLC
11 The Parade
Canterbury
Kent
CT1 2SG

Accountants and Auditors
Kreston Reeves LLP
Chartered Accountants Statutory Auditor
37 St Margaret's Street
Canterbury
Kent
CT1 2TU

Finance Sub Committee

This Committee was established in 2016 as a separate committee to support the Trustees in Governance and Finance issues that require in-depth review and discussion and where immediate decisions are required prior to the next Trustees' meeting.

The Committee works under Terms of Reference set out in the Governance Policy, which was updated in November 2022, and reports directly to the Trustees at the next meeting, making recommendations and notifying them of any decisions and actions that may have been taken.

Terms of Reference are reviewed annually and updated where required to meet the changing needs of the League.

Meetings are held at least once a year and on an ad-hoc and/or via remote communication where necessary to ensure the best outcome for the League.

The members of the Finance Sub Committee are key Trustee Officers and meetings are chaired by the Hon. Treasurer or the Chairman where the Hon. Treasurer is unable to attend.

Members are:

- Chairman
- Vice Chairman
- Hon Treasurer
- Shops Trustee
- Additional officers where appropriate

The Committee has the following specific duties and functions:

- Review investment strategies to maximise opportunities
- Review approval thresholds for expenditure from the League's funds
- Review and approve the annual report and accounts prior to submission to Trustees
- Review contracts relating to audit, banking and shop bookkeeping to ensure these remain competitive, meet legal and Charity Commission compliance
- Authorise expenditure where immediate action is required to maximise benefit to the League

Members are required to disclose all relevant interests at the start of meetings and withdraw from decisions when a conflict of interest arises.

Staff and Volunteers

The League is grateful for the unstinting efforts of its volunteers who are involved in fundraising activities, service provision through the League shops and the Library Trolley Service together with the Stamps and Coins Service.

The League has an estimated 150 volunteers and members covering all aspects of the League's work. If each volunteer/member spends on average 3 hours per week volunteering, this equates to around 23,400 hours per year of voluntary work. If these volunteers were paid the national living wage of £9.50 per hour, then we estimate they give £222,300 worth of unpaid work per year to the hospital.

The League's hospital shops are manned by 12 paid staff including a full-time Shops Manager and Deputy Manager, supported by volunteers. The charity also employs a Charity Manager.

The daily Ward Trolley Service (newspapers/refreshments/toiletries, etc), undertaken by paid staff, is welcomed by patients and ward staff, as is the Ward Mobile Library Trolley which is run by committed volunteers.

Kreston Reeves acts as shops bookkeeper and the League is supported by a paid Charity Manager for administration.

Peninsula HR act as the charity's HR and Health and Safety advisor offering extensive support to staff and trustees when required.

Total paid staff equates to circa 8 FTE. The League had a monthly average of 13 paid employees in 2022 (12 in 2021) at an annual cost of £204K (£193K in 2021).

Policies and Objectives

Grant making policy

The League accepts applications from the Kent and Canterbury Hospital staff for equipment, facilities and support for patient educational groups and projects as well as welfare requests in support of the NHS staff.

All applications must have been processed through the rigorous East Kent Hospitals University NHS Foundation Trust procedures to ensure that any request meets the required standards and criteria of the Trust prior to being submitted to the League for consideration.

It is the responsibility of the Trust to ensure that the applications have been authorised under their procedures and that any equipment purchased by the League funds will be supported and used at the Kent and Canterbury Hospital for a minimum of three years.

Applications are reviewed by the Trustees to ascertain their suitability to meet the objectives of the League and to request any additional information from the Trust deemed necessary to enable them to make this decision.

The applicants are requested to attend a League Central Committee meeting to present their case in support of their request. This provides an opportunity for the members of the League's fundraising groups to raise any issues and to decide if they wish to fully fund the equipment or to make a partial contribution.

The Trustees will commit Central Funds to meet any balance not met by the Groups to enable the equipment to be purchased.

Where the application is for medical equipment, the League requires a clinician to present the case for funding. A significant piece of equipment or project is deemed to be any single or joint purchase of over £15,000.

Where the applicant or Trust representative cannot, or fails to attend, the application will be deferred until the next meeting.

Grants agreed should be actioned within three months from approval. The League retains the right to cancel the grant if it has not been actioned.

The Trust will purchase the equipment and invoice the League once the supplier has been paid, providing a valid copy of the supplier's invoice in confirmation of purchase.

The League will arrange publicity presentations with the receiving department to promote the work of the League.

Risk statement

Throughout the year the Trustees actively review the risks which the League faces and take all reasonable steps to reduce and apply procedures to mitigate those risks.

Policies and Objectives (continued)

The main areas of risk have been identified within the following categories:

• Financial • Governance • Reputational

The Trustees have mitigated these risks by:

- Regular review of the financial procedures and systems
- Maintaining a diversified low-risk approach to cash holdings and investments
- Review of reserves to ensure there are sufficient resources in the event of adverse conditions arising to meet all legal obligations
- Maintaining up-to-date financial records, governance, policies and training documentation and practices
- Working with the Trust to understand the changes in strategic approach to delivery of services and the role of the League within these confines
- Registering with the Fundraising Regulator
- Committing to the Charity Commission's Fraud Prevention Pledge

In the Trustees' opinion, all appropriate action has been taken to ensure the risks are mitigated.

Investment Powers

The investment powers are stated in the charity's Constitution as follows: "the power to deposit or invest funds, employ a professional fund manager, and arrange for the investments or other property of the CIO to be held in the name of a nominee, in the same manner and subject to the same conditions as the trustees of a trust are permitted to do by the Trustee Act 2000.

Investment Objective

In view of the volatility in the share markets the Trustees retain all surplus funds in various cash holdings which provide immediate and notice access to funds to meet current and ongoing grants to the hospital to achieve the League's objectives.

Committed and non-committed funds are held in Charity Deposit accounts. It is important to maintain sufficient funds in instant access accounts to enable the League to meet all current and anticipated demand for grants (ie, gifts/equipment) to the Kent and Canterbury Hospital.

A significant sum of circa £97,500 has been maintained in the COIF Charities Deposit Fund, managed by CCLA Investment Management Ltd, which pays interest. Withdrawals can be made without penalty by submitting an appropriately authorised withdrawal form.

Remaining cash is currently held with a commercial bank. To minimise the risk as covered by the Financial Services Compensation Scheme (currently £85,000) the Trustees agreed to maintain a rolling programme of short-term deposits held in higher interest deposit accounts to maximise returns on surplus cash which is not ordinarily required by the League within a 12-month period.

Due to the increased activity in the funding of equipment, the Trustees agreed not to reinvest in a short-term deposit in 2022 as it is anticipated that the demand for cash will negate the need to invest further at this time. This will remain under review.

Unless the donor has expressed a specific request regarding investment, the investment of funds is in accordance with the Trustees Investment Act 1961.

Reserves Policy

Charity Reserves as defined under the Statement of Recommended Practice (SORP) FRS 102 2015 (1.1.48) are those funds which become available to the charity to be spent at the Trustees' discretion in furtherance of the charity's objectives, excluding funds which are spent or committed or could only be realised through the disposal of fixed assets. These are therefore classified as 'free'.

The Trustees recognise their obligation to ensure that income received by the League should be spent effectively and promptly in accordance with the charity's objectives.

The Trustees have reviewed and revised their Reserves Policy and have determined that it is necessary to retain reserves over the longer term to:

- Reduce the impact of risks from the external environment should the levels of income reduce significantly
- Hold sufficient reserves to ensure the charity can cover its ongoing operational costs to process outstanding commitments
- Meet the cost of closure or transfer of the charity's affairs should the need ever arise

The Trustees are currently revalidating the total reserve that should be maintained. This reserve is required to cover any known commitments to suppliers and provide sufficient funds to pay staff in the event of the Charity having to cease trading and to finalise its responsibilities. The reserve held in a separate COIF account is currently at £96,655 and any adjustment to the reserve required will be made in 2023. This reserve has been categorised as a restricted asset in the 2022 accounts.

Definition of Funds

Restricted Funds
Funds which are subject to specific trusts, eg, terms of Will.

Endowment Funds
Funds which are to be held as capital and only the income generated can be expended.

Unrestricted Funds
Funds which are expendable at the discretion of the Trustees, or designated in consideration of donors' wishes.

Designated Funds
Funds held for specific wards or services in consideration of approved grants (commitments) and/or donors' wishes. They do not form any binding Trust and can be transferred to general purpose funds at the discretion of the Trustees.

At the 31 December 2022 the reserves held were identified as below:

Restricted funds	: £138K
Unrestricted funds	: £600K
Less Fixed assets	: £45K
Less Stock	: £17K
Freely available reserves	: £538K

The level of reserves held at 31 December 2022 is higher than the minimum requirements set in the policy but this is partly because the cash from expected legacies has not yet been received. The accrued legacies total £181k which reduces the free cash reserves to £357k.

Although this is still higher than the policy minimum the Trustees are confident that the level of grants will fluctuate within the year and reserve levels will reflect these changes.

The Charity Manager is actively chasing departments to place orders when grants have been agreed and also the Trust to send invoices to settle outstanding grants.

Ukraine

The Trustees have considered the impact of the events in Ukraine with reference to how this may disrupt their business model, strategy and operations. It is noted that the company has no dealings with either Ukraine or any nation or individual currently experiencing sanctions because of the events in Ukraine. There is a worldwide impact on the cost of particular goods, to include fuel, which in turn has increased the base costs of consumables in the charity. The Trustees have considered the effect and believe that this will not significantly impact the ability to trade or continue as a going concern.

Statement of Trustees' Responsibilities

The following pages show the financial accounts for the year ended 31 December 2022.

Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP 2019 (FRS 102)
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008, and the provisions of the League's Constitution.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

As far as the Trustees are aware, there is no relevant audit information of which the League's auditors are unaware and the Trustees confirm that they have met the responsibilities set out above and complied with the requirements for preparing the accounts.

The financial statements attached have been compiled from and are in accordance with the financial records maintained by the Trustees. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees on 22/05/2023 and signed on their behalf by:

Signed:

Dr Catriona Irvine
Chairman

Independent Auditor's Report

Issued to the Trustees of The League of Friends of the Kent & Canterbury Hospital CIO

Opinion

We have audited the financial Statements of The League of Friends of the Kent & Canterbury Hospital CIO (the 'charity') for the year ended 31st December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard (FRS) 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:-

- Give a true and fair view of the state of the charity's affairs as at 31st December 2022 and of its incoming resources and application of resources for the year then ended;
- Have been properly prepared in accordance with UK Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing(UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 26, the trustees are responsible for the preparation of financial statements which give a true and fair view and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors responsibilities for the audit of the financial statements.

We have been appointed as Auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the Charity and industry, and through discussion with the trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, Statement of Recommended Practice, and pension legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related management bias in accounting estimates and judgemental areas of the financial statements such as the valuation of legacies. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud, and review of the reports made by management and internal audit; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and

- Reading minutes of meetings of those charged with governance, reviewing internal audit reports and reviewing correspondence with relevant tax and regulatory authorities; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the Charity's trustees as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves LLP

Kreston Reeves LLP
Statutory Auditor
Chartered Accountants
Canterbury

22 May 2023

Statement of Financial Activities

Statement of Financial Activities				2022			2021
	Note	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
		£	£	£	£	£	£
Income:-							
Donations and legacies		11,000	215,362	**226,362**	5,000	136,046	**141,046**
Charitable activities		-	771,708	**771,708**	-	528,034	**528,034**
Other trading activites		-	34,579	**34,579**	-	25,801	**25,801**
Investments		-	2,324	**2,324**	-	30	**30**
Government grants		-	-	**-**	-	54,944	**54,944**
Insurance claim		-	3,008	**3,008**	-	16,344	**16,344**
Total Income	2	**11,000**	**1,026,981**	**1,037,981**	**5,000**	**761,199**	**766,199**
Expenditure:-							
Raising funds		-	4,480	**4,480**	-	1,344	**1,344**
Charitable Activities		3,345	1,073,923	**1,077,268**	-	793,066	**793,066**
Total expenditure	3	**3,345**	**1,078,403**	**1,081,748**	**-**	**794,410**	**794,410**
Net movement:-		**7,655**	**(51,422)**	**(43,767)**	**5,000**	**(33,211)**	**(28,211)**
Inter-section transfers		-	-	**-**	-	-	**-**
Transfers between funds		-	-	**-**	-	-	**-**
Total funds brought forward		**130,000**	**651,805**	**781,805**	**125,000**	**685,016**	**810,016**
Total funds carried forward		**137,655**	**600,383**	**738,038**	**130,000**	**651,805**	**781,805**

The accompanying notesform an integral part of these financial statements

All activities relate to ongoing operations

Balance Sheet

Balance Sheet as at 31 December 2022				2022			2021
	Notes	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
		£	£	£	£	£	£
Fixed Assets							
Tangible assets	4	-	45,499	**45,499**	-	41,042	**41,042**
Current Assets	5						
Stocks		-	16,779	**16,779**	-	15,754	**15,754**
Debtors	6	41,000	186,713	**227,713**	130,000	414,518	**544,518**
Cash at bank and in hand		96,655	719,529	**816,184**	-	473,021	**473,021**
Total Current Assets		**137,655**	**923,021**	**1,060,676**	**130,000**	**903,293**	**1,033,293**
Total Assets		**137,655**	**968,520**	**1,106,175**	**130,000**	**944,335**	**1,074,335**
Current Liabilities							
Creditors falling due within 1 year	8	-	(368,137)	**(368,137)**	-	(292,530)	**(292,530)**
Total Net Assets / Funds		**137,655**	**600,383**	**738,038**	**130,000**	**651,805**	**781,805**

The financial statements were approved by the Trustees on 22nd May 2023 and signed on their behalf by:-

Dr C Irvine, MBBS, FRCP **Chair**	
Mrs L Coleman **Vice-Chair**	

The accompanying notes form an integral part of these financial statements

Cash Flow as at 31 December 2022

Cash Flow	2022	2021
	£	£
Net (expenditure)/income for the year	**(43,767)**	**(28,211)**
Adjustments for:-		
Depreciation	7,486	6,239
Decrease/(increase) in stock	(1,025)	(5,315)
(Increase)/decrease in debtors	316,805	10,680
Increase/(Decrease) in creditors	75,607	153,509
Net cash provided by/(used in) operating activities	**355,106**	**136,902**
Cash flows from investing activities		
Net cash used to purchase tangible fixed assets	11,973	1,524
Net cash from disposal of tangible fixed assets	(30)	-
Change in cash and cash equivalents in the year	**343,163**	**135,378**
Cash and cash equivalents brought forward	473,021	337,643
Cash and cash equivalents carried forward	**816,184**	**473,021**

Notes to the financial statements for the year ended 31 December 2022

The League of Friends of the Kent and Canterbury Hospital CIO is a charitable incorporated organisation, domiciled in England and Wales, registration number 1155088. The principal office is at Kent and Canterbury Hospital, Ethelbert Road, Canterbury, Kent, CT1 3NG. The accounts are presented in pounds sterling and rounded to the nearest pound.

Principal accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historic cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Charities Act 2011 and have only departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities Statement of Recommended Practice 2019 (SORP) 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. The League of Friends of the Kent and Canterbury Hospital CIO constitutes a public benefit entity as defined by FRS 102.

The functional and presentation currency is Pounds Sterling. The financial statements are presented to the nearest Pound.

1.2 Going concern

The Trustees have a reasonable expectation that the League has adequate resources to continue in operational existence for the foreseeable future and are unaware of any material uncertainties facing the charity that could impact on this conclusion. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

1.3 Incoming Resources

All incoming resources are recognised once the League has evidence of entitlement and it is probable (more likely than not) that the resources will be received and the monetary value can be measured with sufficient reliability.

It is not the charity's policy to defer income.

All income is considered to be Unrestricted, which are available for use at the discretion of the Trustees in furtherance of the general objectives of the League unless there is a legally binding Trust, such as a Will or Deed, or when the League has raised funds for a publicly stated specific purpose. Those funds with such documents will be recognised as Restricted in the accounts until such time as they are either spent, or can no longer be used for the purpose for which they were given. In such cases the donors will be contacted to request a change of purpose or return of funds, or where they become too small a value to achieve the initial purpose, they will be transferred to general funds in furtherance of the League's objectives.

Designated (unrestricted) funds comprise funds that have been set aside by the Trustees for particular purposes. These purposes are, in the main, for the provision of gifts to the Kent and Canterbury Hospital. The Trustees may return these funds for general purposes at their discretion.

Where there are terms or conditions attached to the incoming resource (particularly grants) then these must be met before the income is recognised as the entitlement will not be evidenced, or where there is uncertainty that the conditions can be met, then the income is not recognised in the year. It is not the charity's policy to defer income even where a pre-condition for use is imposed.

Legacies are accounted for as incoming resource either on receipt or where the receipt of the legacy is probable.

Receipt is probable when:

- Confirmation has been received from the representatives of the estate(s) that probate has been granted
- The executors have established that there are sufficient assets in the estate to pay the legacy and
- All conditions attached to the legacy have been fulfilled or are within the charity's control
- Where the amount of the legacy can be reliably estimated
- Legacies which are subject to a life interest party are not recognised

Where legacies have been notified to the League, or the League is aware of the granting of probate, but that a reliable estimate cannot be identified, then the legacy is shown as a contingent asset and disclosed if material.

Fundraising income is shown gross.

Income from the shops operated by the League is accounted for when earned.

Investment income is recognised at the time the investment income is received.

Insurance income is recognised upon receipt of confirmation of payout.

Government grants are recognised using the accrual model. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Gifts in kind are valued at a reasonable estimate of their value to the Charity. Gifts donated for resale are included as income either when they are sold or at the estimated resale value after deduction of the cost to sell the goods.

1.4 Intangible Income

The value of services rendered by volunteers is not incorporated in these accounts, but it is recognised that the intangible value of volunteers far outstrips any financial worth that may be attributed to their service.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Support costs are those costs incurred directly in support of expenditure on the objects of the League. These are allocated on a time spent basis.

Governance costs are those incurred in connection with administration of the League and compliance with constitutional and statutory requirements.

The cost of charitable activities comprises both the shops' expenditure and the value of gifts made to the Kent and Canterbury Hospital. Such gifts are recognised when the League has committed itself to the expenditure and this has been communicated to the hospital.

The League does not make grants to individuals. All grants are made to the Trust to provide for the care of NHS patients in furtherance of its charitable aims.

Liabilities are recognised as and when an obligation arises to transfer economic benefits as a result of past transactions or events.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

1.6 Tangible Fixed assets

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful life on the following basis: -

- Computers – 33% Straight line
- Shop Improvements – 5% Reducing balance
- Fittings & equipment – 20% Reducing balance – all areas

1.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Pre-payments are valued at the amount pre-paid net of any trade discounts due.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Creditors and provisions

Creditors and provisions are recognised where the League has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Grant commitments are only recognised when the League has committed itself to the expenditure and this has been communicated to the hospital.

1.11 Judgement in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires the Trustees to make judgements, estimates and assumptions that can affect the amounts reported for assets and liabilities and the results for the year.

The nature of estimation is such that actual outcomes could differ significantly from those estimates.

Estimates for legacies have been made based on the information provided by the solicitors of the estates. The trustees believe this is the best source of information to make the estimate of value, but accept that there may be changes from expectation.

1.12 Charity Tax

The League of Friends of the Kent and Canterbury Hospital CIO is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable trust for UK income tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 10 Income Tax Act 2007 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Income from

			2022			2021
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
	£	£	£	£	£	£
Income from						
Donations	-	30,258	**30,258**	-	19,121	**19,121**
Legacies	11,000	185,104	**196,104**	5,000	116,925	**121,925**
Total donations & legacies	**11,000**	**215,362**	**226,362**	**5,000**	**136,046**	**141,046**
Charitable activities - shops & trolleys	-	771,708	**771,708**	-	528,034	**528,034**
Groups	-	20,392	**20,392**	-	18,656	**18,656**
Joint summer fair	-	10,681	**10,681**	-	-	**-**
Hospital shops	-	3,506	**3,506**	-	7,145	**7,145**
Total other trading activities	-	**34,579**	**34,579**	**-**	**25,801**	**25,801**
Interest - deposit accounts	-	1,382	**1,382**	-	24	**24**
Interest - COIF	-	942	**942**	-	6	**6**
Total investment income	-	2,324	**2,324**	-	30	**30**
Government grants	-	-	-	-	54,944	54,944
Insurance claim	-	3,008	3,008	-	16,344	16,344
Total income	**11,000**	**1,026,981**	**1,037,981**	**5,000**	**761,199**	**766,199**

3 Expenditure on

Expenditure			2022			2021
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
	£	£	£	£	£	£
Expenditure on						
Joint summer fair	-	2,397	**2,397**	-	-	**-**
Other fundraising costs	-	2,083	**2,083**	-	1,344	**1,344**
Total cost of raising funds	**-**	**4,480**	**4,480**	**-**	**1,344**	**1,344**
Shop & trolley purchases	-	464,426	**464,426**	-	304,297	**304,297**
Shop sundry purchases	-	1,705	**1,705**	-	1,668	**1,668**
Shop other direct costs	-	32,979	**32,979**	-	32,400	**32,400**
Shop wages	-	171,557	**171,557**	-	164,419	**164,419**
Shop depreciation	-	7,437	**7,437**	-	6,210	**6,210**
Total shop expenditure	**-**	**678,104**	**678,104**	**-**	**508,994**	**508,994**
Gifts - Central	3,345	305,530	**308,875**	-	191,826	**191,826**
Gifts - Groups	-	38,758	**38,758**	-	52,404	**52,404**
Gifts - Shops	-	7,260	**7,260**	-	-	**-**
Total gifts to hospital	**3,345**	**351,548**	**354,893**	**-**	**244,230**	**244,230**
Secretarial fees	-	32,060	**32,060**	-	28,520	**28,520**
Depreciation	-	49	**49**	-	29	**29**
Sundry purchases	-	6,639	**6,639**	-	8,806	**8,806**
Other direct costs	-	1,909	**1,909**	-	17	**17**
Auditors' remuneration	-	3,614	**3,614**	-	2,470	**2,470**
Total support & governance costs	**-**	**44,271**	**44,271**	**-**	**39,842**	**39,842**
Total expenditure	**3,345**	**1,078,403**	**1,081,748**	**-**	**794,410**	**794,410**

4 Analysis of tangible fixed assets

Fixed Assets	Central			Shops			
	Fittings / Equipment	Computer Equipment	Total	Fittings / Equipment	Computer Equipment	Total	Overall Total
	£	£	£	£	£	£	£
Cost:-							
As at 1st January	**2,104**	**1,490**	**3,594**	**66,262**	**28,281**	**94,543**	**98,137**
Additions	130	-	130	11,198	645	11,843	11,973
Disposals	-	-	-	(191)	-	(191)	(191)
As at 31st December	**2,234**	**1,490**	**3,724**	**77,269**	**28,926**	**106,195**	**109,919**
Depreciation:-							
As at 1st January	**(1,983)**	**(1,490)**	**(3,473)**	**(45,598)**	**(8,024)**	**(53,622)**	**(57,095)**
Charge for year	(49)	-	(49)	(6,343)	(1,044)	(7,387)	(7,436)
On disposals	-	-	-	111	-	111	111
As at 31st December	**(2,032)**	**(1,490)**	**(3,522)**	**(51,830)**	**(9,068)**	**(60,898)**	**(64,420)**
NBV:-							
As at 1st January	121	-	121	20,664	20,257	40,921	41,042
As at 31st December	**202**	**-**	**202**	**25,439**	**19,858**	**45,297**	**45,499**

5 Analysis of net assets between funds

Analysis of Net Assets between Funds			2022			2021
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
	£	£	£	£	£	£
Tangible Fixed Assets	**-**	**45,499**	**45,499**	**-**	**41,042**	**41,042**
Current Assets:						
Cash in hand	96,655	719,529	**816,184**	-	473,021	**473,021**
Stocks – Goods for resale	-	16,779	**16,779**	-	15,754	**15,754**
Debtors – Gift Aid	-	4,453	**4,453**	-	3,703	**3,703**
Debtors – Legacies	41,000	180,500	**221,500**	130,000	409,761	**539,761**
Debtors - others	-	1,760	**1,760**	-	1,054	**1,054**
Total Current Assets	**137,655**	**923,021**	**1,060,676**	**130,000**	**903,293**	**1,033,293**
Creditors due within 1 year:						
Trade – Shops	-	(55,075)	**(55,075)**	-	(31,455)	**(31,455)**
Gifts for Hospital	-	(309,942)	**(309,942)**	-	(258,605)	**(258,605)**
Other creditors	-	(3,120)	**(3,120)**	-	(2,470)	**(2,470)**
Total Creditors	**-**	**(368,137)**	**(368,137)**	**-**	**(292,530)**	**(292,530)**
Total Net Assets	**137,655**	**600,383**	**738,038**	**130,000**	**651,805**	**781,805**

6 Analysis of Debtors

Analysis of Debtors due within 1 year			2022			2021
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
	£	£	£	£	£	£
Legacies	41,000	180,500	**221,500**	130,000	409,761	**539,761**
Other	-	1,760	**1,760**	-	1,054	**1,054**
Gift Aid - Central	-	4,453	**4,453**	-	3,703	**3,703**
Gift Aid - Groups	-	-	**-**	-	-	**-**
Total Debtors	**41,000**	**186,713**	**227,713**	**130,000**	**414,518**	**544,518**

7 Contingent assets

There are no known contingent assets.

8 Analysis of Creditors

Analysis of Creditors due within 1 year			2022			2021
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
	£	£	£	£	£	£
Trade (shop purchases for resale)	-	**(45,046)**	**(45,046)**	-	**(24,717)**	**(24,717)**
Other Creditors	-	-	-			-
Other creditors - VAT	-	(7,399)	**(7,399)**	-	(4,255)	**(4,255)**
Total Other Creditors	-	**(7,399)**	**(7,399)**	-	**(4,255)**	**(4,255)**
Accruals:						
Accountancy/Bookkeeping	-	(2,630)	**(2,630)**	-	(2,483)	**(2,483)**
Auditors	-	(3,120)	**(3,120)**	-	(2,470)	**(2,470)**
Commitment of Gifts to the Hospital	-	(309,942)	**(309,942)**	-	(258,605)	**(258,605)**
Total Accruals	-	**(315,692)**	**(315,692)**	-	**(263,558)**	**(263,558)**
Total Creditors	-	**(368,137)**	**(368,137)**	-	**(292,530)**	**(292,530)**

9 Transfer of Funds

The Trustees review all unrestricted and restricted funds to ensure that there is a need and can meet the criteria for its purposes. No funds were transferred or reclassified in the reported year (NIL in 2021).

10 Related Party Transactions

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2021 – Nil).

11 Staff Costs and Trustee remuneration

The average monthly number of employees was 13 (12 in 2021). The charity ran its own payroll through a professional advisor for the full period.

The total staff costs and employees' benefits was as follows: -

	2022	2021
	£	£
Gross wages	191,807	181,871
Employer's National Insurance	8,332	7,867
Employer's pension contributions	3,478	3,201
Total Payroll	203,617	192,939

No employee received remuneration amounting to more than £60,000 in either year. None of the Trustees have received any remuneration or benefits in kind from the League for their work in this financial year whilst undertaking their responsibilities for the Charity (2021 None).

No Trustees received reimbursement of expenses in the current year (2021 Nil).

12 Covid-19

At the time of signing the accounts the Trustees are unsure whether there will be a future impact and we are comfortable that we have an appropriate financial plan in place for the shops going forward. If there is an unforeseen further Covid impact then the charity will continue to seek to mitigate this risk by following the UK Government's guidelines and adapting/developing its own internal strategy.

THE LEAGUE OF FRIENDS OF THE KENT AND CANTERBURY HOSPITAL CIO

England & Wales - Charity number 1155088

Accounts

The Queen's Award for Voluntary Service

The League of Friends OF THE KENT & CANTERBURY HOSPITAL

Registered Charity Number 1155088

Annual Report & Accounts

For the Year Ending 31 December 2021

Children with complex heart conditions no longer have to travel to London thanks to this state-of-the-art £69,500 ultrasound machine

From left to right: League Vice Chairman, Louise Coleman; League President, the Lord Mayor of Canterbury, Cllr Patt Todd; Paediatric Cardiologist, Dr Orode Mode and League Chairman, Dr Catriona Irvine

The Queen's Award for Voluntary Service

The League of Friends OF THE KENT & CANTERBURY HOSPITAL

Contents

	Page
Chairman's Foreword	3
Charity Objectives	4
Focus on Fundraising	5
Gifts in Action	8
Looking Forward – Our Plans for the Future	11
Financial Summary	12
Structure, Governance & Management	14
Policies and Objectives	19
Statement of Trustees' Responsibilities	23
Independent Auditor's Report	24
Statement of Financial Activities, Balance Sheet & Notes	27

Dr Catriona Irvine
Chairman

Chairman's Foreword

Welcome to the League of Friends of the Kent & Canterbury Hospital's annual report and accounts for the year ending 31 December 2021.

Since its foundation in 1953, the aim of the charity has been to support the work of the hospital by providing services and raising funds to purchase equipment for the benefit of patients, staff and visitors.

In the twelve months since last year's report, most of the world has seen a gradual recession of the Covid-19 pandemic and life in work and leisure is gradually returning to normal. The League of Friends (the League) continued to support the Kent and Canterbury Hospital throughout the pandemic, even though volunteering and fundraising opportunities were naturally limited.

With the gradual return towards normality, our charity has steadily increased fundraising activities and contributions to the hospital and I am proud to report that we have been able to gift a remarkable £244,000 this year. Some of the varied items gifted to the hospital will be highlighted later.

We have continued to receive a number of generous donations and legacies from grateful patients and in memory of loved ones. These donations have been particularly well received during a time when our fundraising opportunities have been curtailed.

Unfortunately, for the second year running, it was not possible to hold our major fundraising event, the annual joint hospital and League of Friends fair but it is hoped that the event can go ahead in August 2022.

As Chairman, I would like to thank all our volunteers in the eight groups in Canterbury and surrounding villages, who developed ingenious and innovative Covid-safe ways to raise funds for the League during lockdowns and Covid restrictions. Also, staff and volunteers of our four hospital shops and ward trolley service, who have worked hard to re-establish our highly valued service for patients, relatives and staff.

Thanks also go to the Trustees and our Charity Manager who have worked together through these difficult times to ensure good governance, prudent management and safe practice of the charity. Thanks to the support of every single person involved with our charity, including our thriving Stamps & Coins Service, the League continues to be able to make a real difference for patients and staff.

We are always happy to welcome new members and volunteers to help us in this worthwhile work. See our website www.lofkch.org.uk for more information or follow our good news stories on Facebook and Instagram.

Catriona

Charity Objectives

The key objective of the charity (the League) is to provide services and funds to support the purchase of equipment and facilities which are beyond the scope of government funding to relieve sickness, protect good health and enhance the care and treatment of patients and visitors accessing NHS services at the Kent and Canterbury Hospital, which is a constituent part of the East Kent Hospitals University NHS Foundation Trust (the Trust).

The League achieves its objectives by means of operating hospital shops which primarily sell goods to patients, visitors and hospital staff, by fundraising activities and the provision of services. These services include the provision of a mobile library service to in-patients and shop trolley to the wards, as well as fundraising activities in the community. Due to Covid-19 restrictions in place during 2021, it was not possible for our trolley services to visit hospital wards.

In considering the objectives, the Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

The Trustees are confident that the activities which they undertake have a clear public benefit. The Trust provides clinical services within the scope of their NHS requirements and the League works hard to support and enhance those services.

Grants

Applications are received from the Kent and Canterbury Hospital staff for equipment and facilities for use in the hospital.

Applications are examined against criteria laid down by the Trust and the League Trustees. Grants are approved at the Trustee Board meetings and supported by both Central and Group funds.

The aim of the grants is to deliver projects and purchase equipment that make a difference to all who use the services at the Kent and Canterbury Hospital by:

* Enhancing the quality of patient care
* Improving the environment for patients and visitors
* Supporting NHS staff welfare in their work environment
* Providing financial funding for projects that support patient education and well-being

The League depends almost entirely on unpaid volunteers for fundraising and for staffing the services which we provide for the hospital. The Trustees are truly appreciative of their hard work and acknowledge that the success of the League is largely due to them.

Lynne Bannon, our Charity Manager, oversees the League's Central activities, reporting to the trustees and helping to ensure that the League achieves its overall objective of supporting the hospital for the benefit of patients, staff and visitors.

Matt Tillman, our Shops' Manager, runs the hospital's highly valued shops, helping us achieve our mission by providing a service to patients, staff and visitors and maximising shops' profits which are used to purchase equipment for the hospital.

Focus on Fundraising

Our fundraising groups

- Ash
- Barham & Kingston
- Canterbury South
- Chartham
- Nailbourne
- Rough Common, Harbledown & Blean
- St Stephen's & St Dunstan's
- Sturry

Our nine city and village groups became eight during the year, following the retirement of the City Centre group Chairman and the decline of membership. The remaining eight dedicated groups are instrumental in raising funds for the League and form the backbone of the charity.

Pre-pandemic, volunteers in the various groups ran a wide range of activities throughout the year, including coffee mornings, bingo sessions, bring and buy events, stalls at the annual fair, selling Christmas cards, etc.

Since the start of the pandemic in 2020, groups have adapted and found innovative ways to raise funds whilst adhering to Government guidelines. During 2021, letter drops undertaken by several groups have proved highly successful, as have outside stalls, posted quiz games and jam making sold in the hospital shops, to name a few.

Group members, as well as individual volunteers, also give their time in our four hospital shops. These provide a valuable service for patients, staff and visitors by selling food, snacks, drinks, newspapers, magazines, cards and many other useful items.

The health benefits of volunteering are well documented. Our volunteers have commented that they thoroughly enjoy the social aspect of giving up their free time to support the League, working with long-established friends and having the opportunity of meeting new people. Many of our volunteers enjoy it so much that they have been with us for 20 years or more - some as many as 40 years and one, amazingly, for over 60 years!

However, we are always looking for new people to join the League of Friends, so if you are interested in finding out more, please email Lynne at ekh-tr.leagueoffriends@nhs.net or telephone 01227 864030.

The League turns fundraising profits into hugely appreciated pieces of equipment and facilities which benefit so many patients, their visitors and our highly valued NHS staff. Equipment can range from small items such as chairs and overbed tables, to expensive high-tech medical machines such as a specialised ultrasound system and an MRI Capsule. Sometimes the smallest items can make the biggest difference which is very rewarding for our group members who selflessly fundraise throughout the year.

To everyone who has given up their free time to organise fundraising events, worked in our hospital shops and volunteered for our Library Trolley and Collectibles Services, your efforts have not gone unnoticed and we say a huge thank you for your support and for contributing towards the continuing success of our charity.

Fundraising successes

Ash group continues to do well with their regular stall at a local church and monthly coffee mornings. The latter raised a record £307 at the August event.

Barham & Kingston group raised just over £206 at their two table top sales, outside a member's home.

Canterbury South group held a successful Strawberry Cream Tea in the sunny garden of a member, raising a fantastic £520.

Canterbury South continued/

Around 30 people attended a Coffee & Cake morning raising £281. Other fundraising events included a monthly word quiz which raised £458, a home-delivered soup lunch event which raised £268 and a stall outside a member's home raising over £650.

Chartham group set up a stall on a sunny afternoon at their village Fair and raised £285 to boost group funds. Jam sales in the League shop have raised over £350.

Rough Common, Harbledown & Blean group set up an Easter stall outside a member's home with items such as books, puzzles, bric-a-brac and plants kindly donated by villagers, family and friends and raised an impressive £1,225.

A successful Strawberry Tea in July raised £750 with an additional £190 from the raffle. The group went on to raise a further £600 at their Autumn Lunch and £715 at their October Quiz Night.

St Stephen's & St Dunstan's group raised a fantastic £700 at their Garden Party. Music and games set the scene for this well-attended event and delicious homemade cakes and summer punch proved popular. The support of the Lord Mayor of Canterbury and the Lady Mayoress was much appreciated.

Sturry group had fun at their August Garden Party, raising £342. A stall at a local church to celebrate the launch of three local history books raised £100. The group was pleased to welcome the Lord Mayor and Lady Mayoress to a Christmas coffee morning, with a large raffle and many varied stalls, raising £535.

Two groups, Nailbourne and Canterbury South, undertook house-to-house letter drops in their local area, explaining the work of the League. Their hard work paid off and in total, over £5,500 (including gift aid) in donations was received.

Whitstable Charity Parking. Canterbury South group and several trustees raised nearly £700 during the year at the regular Whitstable Junior School charity parking days. Home grown produce and jams boosted takings.

Shops' Raffles – Shops' staff and volunteers worked hard selling raffle tickets for the four shops' raffles during the year. A fabulous number of prizes were sourced and with the enthusiastic support of staff and customers, an amazing £7,144 was raised, which will be used to fund a piece of equipment.

Do you fancy coming to one of our events or perhaps volunteering? Maybe you want to know more about the League? Visit our website: www.lofkch.org.uk or contact Lynne on ekh-tr.leagueoffriends@nhs.net or 01227 864030. We'd love to hear from you. You can also follow our good news stories on Facebook and Instagram.

Gifts in Action

Despite another challenging year for our fundraising activities and trading conditions in our hospital shops, the League was still able to award new grants totalling £191,826 from Central funds to improve patient care at the Kent & Canterbury Hospital. In addition, our eight hard working city and village groups contributed a fantastic £52,404 in grants to purchase items benefitting hospital patients, staff and visitors. Some of the items identified below show how our funds were used in achieving our objectives.

Phlebotomy Chairs

Sometimes patients feel unwell or faint whilst undergoing blood tests and the phlebotomists have to lie them flat to keep them comfortable and safe. Hundreds of samples are taken every day in the busy outpatient pathology unit and both staff and patients can benefit from two new electronic phlebotomy chairs.

The League's gift has made life easier for the hard-working phlebotomists and safer for patients.

Comfy Couches for Dermatology

Three surgical couches have greatly improved life for patients and staff alike. They are a great improvement on the old fixed mechanical models. The couch moves to help position patients in comfort, flattens quickly and smoothly in an emergency and provides soft, wipe-clean comfort for patients who sometimes undergo prolonged procedures.

Ultrasound System

This £18K ultrasound system for Kent Ward has made a huge difference to staff and patients. It enables staff to accurately locate suitable veins, reducing failed blood tests and cannulation attempts.

Reclining Laser Chair

Eye Clinic patients can now sit in greater comfort and safety thanks to this new specialist reclining laser chair – the previous chair did not recline. The patient experience is greatly improved, especially for those undergoing retinal laser procedures.

Spreading a little festive cheer

"You have not been forgotten this Christmas" was the League's message to patients in hospital over the festive period, including renal dialysis patients and those undergoing chemotherapy. Shop Manager, Matt, and Supervisor, Sam, spent several hours wrapping over 350 gifts in wipeable, Covid-safe bags, ready for Wards to collect. This was in addition to over 100 activity packs for children attending appointments over the festive period. Usually, annual gift wrapping is undertaken by a small army of willing volunteers but sadly this was not possible (again), due to the pandemic.

Kent and Clarke Wards are delighted with their six new dopplers which replace old, damaged machines. The devices are invaluable in locating pulses in patients following surgery, confirming adequate blood flow.

Turning beds

Two 15-degree turning beds are making a real difference to immobile patients, helping to prevent pressure sores and assisting with hygiene and skincare. They also reduce discomfort for patients and help prevent back injuries for nurses.

Raizer Emergency Lifting Chair

This is a simple device which assembles around a fallen patient and lifts them quickly and safely to a seated or semi-standing position. Lifting a fallen patient is a physically demanding task but this chair does the work for you, significantly reducing injuries to both staff and patients.

Grants awarded for Equipment during the year:

Ultrasound System	£ 69,489.42
Ultrasound System	£ 38,850.00
Micromed System	£ 26,000.00
Replacement Cell Salvage Machine	£ 21,000.00
MRI Capsule	£ 14,916.67
Treadwall Climbing Wall	£ 11,450.00
Pool Hoist/Stretcher & Chair	£ 11,356.08
Interactive Whiteboard	£ 7,545.00
Wheelchairs & Accessories	£ 5,427.00
2 x Turning Beds	£ 4,800.00
Reclining Laser Chair	£ 4,472.30
Raizer Emergency Lifting Chair/Trolley	£ 3,369.00
Blinds for Orthopaedic Ward	£ 3,180.00
Wall/Floor Stickers Dolphin Ward	£ 2,732.09
Dopplers for Clarke Ward	£ 2,486.45
Dopplers for Kent Ward	£ 2,486.45
Haemoglobin Monitoring Machines	£ 2,416.58
Cross Trainer for Physiotherapy Gym	£ 2,061.87
20 x Visitor Chairs/Kingston Ward	£ 1,659.84
2 x Vascular Dopplers	£ 1,007.83
Sweets for Dolphin Ward	£ 250.00
Weights, Squat Rack, Barbell for Physio Gym	£ 211.97
Xmas Gifts for Patients	£ 203.85

Looking forward/our plans for the future …

Throughout 2020 and 2021 the NHS and our local East Kent Hospitals Trust have experienced unprecedented pressure on services due to the Covid-19 pandemic. Like all charities, the League of Friends (the League) has experienced restrictions on fundraising and normal activities but we have continued to support the patients and staff of the Kent and Canterbury Hospital (K&CH). During 2021, with the gradual lifting of restrictions and by adapting to Government guidelines, the League supporters have found innovative ways to raise funds. Examples include: house-to-house letter drops, posted quizzes, outside stalls, garden parties and shops' raffles.

During the year, the League has been fortunate to receive a number of legacies from grateful patients and families, although this varies greatly from year to year. The League will continue to ensure that these often large donations are used for projects in line with the donor families' wishes, where stipulated.

The Trustees regularly consider what emerging issues and potential problems they may need to address to ensure the League continues to meet its objectives and serve the community.

The League will continue to endeavour to increase not only the total value of the grants given but to ensure that the money is well spent, enhancing the care and treatment given to patients and supporting the wellbeing of staff.

The hospital shops form the business arm of our charity and the League continues to review policies, procedures and governance to ensure best practice. Footfall and takings have been steadily increasing following the temporary closure of the shops at the onset of the pandemic and new volunteers continue to join our enthusiastic team. As normal service has resumed, the benefits of the 2020 major refurbishment of the main shop, creating a modern and professional environment, has proved hugely beneficial for both staff and customers. On the back of this success, the refurbishment of the Outpatients and Fracture Clinic shops is being planned.

The Trustees continue to seek new ways to strengthen our team of volunteers and have undertaken to work more closely with the East Kent Hospitals University Foundation Trust to achieve this aim.

Our aims for the future include:

- continue to raise the profile of the League and fundraising in the community, working with the eight city and local village groups to help them succeed with their fundraising events.
- work with the Trust to maximise patient benefit by increasing the level of financial support to the Trust
- maintain the highest standards of governance and management and adhere to legislation and published best practice.
- register with the Fundraising Regulator and adhere to the Fundraising Code of Practice.
- demonstrate value for money from the resources invested while monitoring risk, to ensure it is maintained at a level consummate with Charity legislation and guidelines.
- whatever the final configuration of the hospitals and services across East Kent in the future, the K&C Hospital will continue to have an important role and the League will continue to support the staff, patients and visitors to the K&C Hospital.
- continue to endeavour to reduce the League's carbon footprint by emailing documents to members wherever possible, opposed to printing and posting.
- the League can only achieve these plans with your support. Please go to our website for more information about our work and find out how to donate or become involved with our worthwhile charity: www.lofkch.org.uk

Financial Summary

Financial Review Summary

The figures stated below provide an overview and are drawn from the full Annual Accounts at the back of this report:

Income from all sources	:	£766k
Voluntary contributions	:	£141k
Expenditure totalled	:	£794k
Grants to the Trust	:	£244k
Governance & Administrative costs	:	£40k
Income exceeded expenditure by	:	£28k

The League held net assets of £781,805 as at 31 December 2021 (£810,016 in 2020).

The net assets of the League were reduced by £28,211 from the balance held at the end of the previous financial year.

Where our income came from

The League's main source of income comes from charitable activities, profit from the four shops, the generosity of the public who give donations as a thank you for the care they or their friends and family have received or in memory of loved ones, and in bequests and legacies from their estates.

Legacy income is unpredictable and can take time for the cash to be distributed to the League.

Throughout the year and despite the challenges faced, our city and local village groups have found imaginative ways to raise funds and between them, achieved an income of £48k, which is very much appreciated by the Trustees. The dedication and fundraising successes of our hard-working groups hugely contributes towards the support and additional facilities the League is able to provide to the K&C Hospital, making a real difference to patient care.

Due to the continuing economic climate, donation shave remained consistent at £19k compared to previous year of £20k and legacies, where receipts are less predictable, were lower at £122k compared to £255k in 2020. We are still very pleased with the generosity shown to us through the 2021 figures.

Where we spent our funds

The League spends the funds received in accordance with charity law, its grant making policy and respecting the wishes of donors. Grants to the Trust made up 30% (2020:16%) of the total expenditure increasing from £81k in 2020 to £244k in 2021.

Gift applications increased during 2021 and the Trustees are hoping that this trend will continue so that we will be able to spend our reserves accordingly.

The Trustees are actively looking for a project or large piece of equipment to commemorate the charity's 70th Platinum Jubilee anniversary next year and the Trust has been asked to assist with identifying a suitable gift for the hospital.

Financial Summary (continued)

Grants are approved to achieve a benefit to the public (staff and the patients of the K&C Hospital together with visitors who use the services and facilities), which would not otherwise be possible within the constraints of the Trust's capital budgets.

Trustees consider each application on merit and aim to support technological advances in treatments by purchasing new and replacement medical equipment.

Projects also include new furniture, refurbishment of patient rooms and gardens.

The League provides a specific suite (Jubilee Suite) for families to enable them to stay close to a loved one whilst giving them time away from the ward, with facilities for a shower, rest and refreshments.

The League also provides services to patients and the public by way of our four hospital shops, a newspaper and refreshments ward trolley and a mobile ward library trolley.

A summary of the expenditure is given below:

Gifts to the Hospital	:	£244k
Hospital Shops	:	£509k
Governance & Administration	:	£40k
Cost of Fundraising	:	£1k

Structure, Governance & Management

The League of the Friends of the Kent and Canterbury Hospital Charitable Incorporated Organisation (CIO) is registered with the Charity Commission for England and Wales under charity number 1155088.

The charity was established by Constitution on 12 December 2013 and received all assets and liabilities under transfer from The League of Friends of the Kent and Canterbury Hospital – charity number 206925 on the 11 February 2014.

Charity number 206925 remains operative to receive any gifts left to it, but these are transferred to the CIO under the terms of the transfer agreement.

The objects of the Charity as stated in the Constitution document are: 'To relieve sickness and to preserve and protect good health for the public benefit by supporting the work of Kent and Canterbury Hospital by such means as the Trustees deem appropriate.'

The League CIO exists to raise and receive charitable donations to benefit the wards, departments and services provided by the East Kent Hospitals University NHS Foundation Trust at the Kent and Canterbury Hospital in Kent.

All income is recorded as 'unrestricted' unless a document which forms a legally binding Trust, eg, a Will, which identifies that the funds are to be used for a specific purpose and no other is received at the time of receipt.

There is currently one restricted legacy outstanding with an estimated value of £130k. Most legacies are given without reservation to benefit the League. There is also a contingent asset in respect of a new legacy where the value is not yet known and therefore presented as a contingent asset in the financial statements.

Under the constitution, the League's Trustees shall manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO.

All the profits from the hospital League shops, donations, legacies, gift aid, group fundraising activities, proceeds from the Stamps and Collectibles Service, the joint annual Hospital Fair and investment interest provide our income, to be made available for the purchase of gifts to the Kent and Canterbury Hospital.

The Trustees

Trustees are the people legally responsible for having general control of the management and administration of the League of Friends of the Kent and Canterbury Hospital CIO.

Trustees are appointed in accordance with the League Constitution as at 12 December 2013.
A maximum of sixteen Trustees may be appointed at any one time with a minimum of four in office.
At the Annual General Meeting (AGM) one third of the Trustees must retire from office (on a rotation basis) and vacancies so arising may be filled by the decision of the members at the meeting.

In accordance with clause 13 of the constitution, one third of the charity trustees retired from office at the AGM in June, namely: Mr V Pritchard, Mrs L Coleman and Mrs J Reed. All the retiring Trustees agreed to stand for election and were re-elected unanimously.

For the year ended 31 December 2021 the Trustees were:

Dr C Irvine – Chairman
Mrs L Coleman – Vice Chair
Mr V E Pritchard – Hon Secretary
Mr A Collyer – Hon Treasurer
Mr R Bagley (appointed June AGM)
Mrs G M Morton
Mrs J A Reed
Mrs E W Gould
Miss C Blakemore

Meetings

The Trustees meet regularly, 6 times a year and are supported by a salaried Charity Manager. Membership of the CIO is open to nominated persons from each of the eight local supporters' groups and from nominated persons from the services offered by the League.

The Trustees report to the wider membership at the Central Committee, which meets 5 times a year, and all nominated members are entitled to vote at this meeting. In advance of the Annual General Meeting, members receive the formal reports and audited accounts. Aside from the Annual General Meeting, the Central Committee's main purpose is to decide on the allocation of grants for gifts to the Hospital and individual local groups can pledge full or partial funding for specific gifts.

Groups

There are currently eight city and local village groups as follows:

Ash * Barham & Kingston * Canterbury South * Chartham * Nailbourne
Rough Common, Harbledown & Blean * St Stephen's & St Dunstan's * Sturry

Our groups form the backbone of the League and meet regularly to plan and hold fundraising events. At Central Committee meetings, held five times a year, the groups agree to purchase specific items for the hospital, chosen from a list of requests from hospital wards and departments. The groups also make up many of the volunteers required to run the on-site hospital shops.

Fundraising during 2021 gradually increased following curtailed activities in 2020 due to the global pandemic and significant sums were raised. Whilst maintaining compliance with Government guidelines and ensuring social distancing, groups arranged a variety of successful, fun and well-supported events including: posted quizzes; door-to-door letter drops; jam making sold in the League shops; outside coffee and cake mornings; strawberry teas and plant sales.

Each League Group has its own Chair, Secretary and Treasurer as well as other members to manage its affairs and assist with fundraising. One of the charity's Trustees acts as Groups Liaison, attending their meetings and reporting to the Trustees on any issues, concerns and activities of the Groups.

The Groups prepare end of year financial statements which are then incorporated into the charity's Annual Accounts. Half-yearly returns are made to the treasurer to enable Gift Aid to be claimed from HMRC.

Library Trolley Service

The ward library trolley was unable to visit wards during 2021 due to the Covid-19 pandemic. In normal times, the service aims to undertake a daily ward round, offering patients a good selection of books and magazines on loan, and is even able to provide a pair of reading glasses, if required. Patients enjoy seeing a friendly face and if well enough, passing the time of day with our volunteers, even if they do not wish to take a book.

Collectibles Service

As a result of lockdown clear-outs and the continuing generosity of the public, the auction of donated used stamps, stamp albums, coins and other collectibles raised a fantastic £2,256.98 during the year – our best year to date. The service has gone from strength to strength thanks to a long-serving volunteer and his wife who diligently prepare mountains of stamps, plus other items, ready for auction.

Advisors

Regulating Body
Charity Commission for England and Wales
London

Registered Charity Number
1155088

Principal Office
Kent and Canterbury Hospital,
Ethelbert Road, Canterbury,
Kent CT1 3NG

Investment Managers
CCLA Investment Management Limited
80 Cheapside, London EC2V 6DZ

Bankers
National Westminster Bank PLC
11 The Parade, Canterbury, Kent CT1 2SG

Accountants and Auditors
Kreston Reeves LLP
Chartered Accountants Statutory Auditor
37 St Margaret's Street,
Canterbury, Kent CT1 2TU

Patron
The Lord Archbishop of Canterbury

President
The Lord Mayor of Canterbury

Finance Sub Committee

This Committee was established in 2016 as a separate committee to support the Trustees in Governance and Finance issues that require in-depth review and discussion and where immediate decisions are required prior to the next Trustees' meeting.

The Committee works under Terms of Reference set out in the Governance Policy, which was updated in September 2021 and reports directly to the Trustees at the next meeting, making recommendations and notifying them of any decisions and actions that may have been taken.

Terms of Reference are reviewed annually and updated where required to meet the changing needs of the League.

Meetings are held at least once a year and on an ad-hoc and/or via remote communication where necessary to ensure the best outcome for the League.

The members of the Finance Sub Committee are key Trustee Officers and meetings are chaired by the Hon. Treasurer or the Chairman where the Hon. Treasurer is unable to attend.

Members are:

- Chairman
- Vice Chairman
- Hon. Treasurer
- Hon. Secretary
- Shop Trustee
- Additional officers where appropriate

The Committee has the following specific duties and functions:

- Review investment strategies to maximise opportunities
- Review approval thresholds for expenditure from the League's funds
- Review and approve the annual report and accounts prior to submission to Trustees
- Review contracts relating to audit, banking and shop bookkeeping to ensure these remain competitive, meet legal and Charity Commission compliance.
- Authorise expenditure where immediate action is required to maximise benefit to the League.

Members are required to disclose all relevant interests at the start of meetings and withdraw from decisions when a conflict of interest arises.

Staff and Volunteers

The League is grateful for the unstinting efforts of its volunteers who are involved in fundraising activities, service provision through the League shops and the Library Trolley Service.

The League has an estimated 150 volunteers and members covering all aspects of the League's work. If each volunteer/member spends on average 3 hours per week volunteering, this equates to around 23,400 hours per year of voluntary work. If these volunteers were paid the real living wage of £9.50 per hour, then we estimate they give £222,300 worth of unpaid work per year to the hospital.

The League's hospital shops are manned by 11 paid staff including a full time Shops Manager and Deputy Manager, supported by volunteers.

Post pandemic, it is planned that both the Ward Mobile Library Service, run by volunteers, and the daily Ward Trolley Service (newspapers/refreshments/toiletries, etc), undertaken by paid staff, will re-commence.

Kreston Reeves acts as shops bookkeeper and the League is supported by a paid Charity Manager for administration.

Peninsula act as the charities HR advisor offering support to staff and trustees where required.

Total paid staff equates to circa 8wte. The League had a monthly average of 12 paid employees in 2021 (13 in 2020) at an annual cost of £193k (£210k in 2020).

Policies and Objectives

Grant making policy

The League accepts applications from the Kent and Canterbury Hospital staff for equipment, facilities and support for patient educational groups and projects as well as welfare requests in support of the NHS staff.

All the applications must have been processed through the rigorous East Kent Hospitals University NHS Foundation Trust procedures to ensure that any request meets the required standards and criteria of the Trust prior to being submitted to the League for consideration.

It is the responsibility of the Trust to ensure that the applications have been authorised under their procedures and that any equipment purchased by the League funds will be supported and used at the Kent and Canterbury Hospital for a minimum of three years.

Applications are reviewed by the Trustees to ascertain their suitability to meet the objectives of the League and to request any additional information from the Trust deemed necessary to enable them to make this decision.

The applicants are requested to attend a League Central Committee meeting to present their case in support of their request. This provides an opportunity for the members of the League's Groups to raise any issues and to decide if they wish to fully fund the equipment or to make a partial contribution.

The Trustees will commit Central Funds to meet any balance not met by the Groups to enable the equipment to be purchased.

Where the application is for medical equipment, the League requires a clinician to present the case for funding. A significant piece of equipment or project is deemed to be any single or joint purchase of over £15,000.

Where the applicant or Trust representative cannot, or fails to attend, the application will be deferred until the next meeting.

Grants agreed should be actioned within 3 months from approval. The League retains the right to cancel the grant if it has not been actioned.

The Trust will purchase the equipment and invoice the League once the supplier has been paid, providing a valid copy of the supplier's invoice in confirmation of purchase.

The League will arrange publicity presentations with the receiving department to promote the work of the League.

Risk statement

Throughout the year the Trustees actively review the risks which the League faces and take all reasonable steps to reduce and apply procedures to mitigate those risks.

The main areas of risk have been identified within the following categories:

• Financial • Governance • Reputational

The Trustees have mitigated these risks by:

- Regular review of the financial procedures and systems
- Maintaining a diversified low-risk approach to cash holdings and investments
- Review of reserves to ensure there are sufficient resources in the event of adverse conditions arising to meet all legal obligations.
- Maintaining up-to-date financial records, governance, policies and training documentation and practices.
- Working with the Trust to understand the changes in strategic approach to delivery of services and the role of the League within these confines.
- Registering with the Fundraising Regulator
- Committing to the Charity Commission's Fraud Prevention Pledge

In the Trustees' opinion, all appropriate action has been taken to ensure the risks are mitigated.

Investment Powers

The investment powers are stated in the charity's Constitution as follows: "the power to deposit or invest funds, employ a professional fund-manager, and arrange for the investments or other property of the CIO to be held in the name of a nominee, in the same manner and subject to the same conditions as the trustees of a trust are permitted to do by the Trustee Act 2000.

Investment Objective

In view of the volatility in the share markets the Trustees retain all surplus funds in various cash holdings which provide immediate and notice access to funds to meet current and ongoing grants to the hospital to achieve the League's objectives.

Committed and non-committed funds are held in Charity Deposit accounts. It is important to maintain sufficient funds in instant access accounts to enable the League to meet all current and anticipated demand for grants (ie, gifts/equipment) to the Kent and Canterbury Hospital.

A significant sum of circa £96,000 has been maintained in the COIF account, managed by CCLA Investment Management Ltd, which has restrictions on access but pays interest.

Remaining cash is currently held with commercial banks. To minimise the risk as covered by the Financial Services Compensation Scheme (currently £85,000) the Trustees agreed to maintain a rolling programme of short-term deposits held in higher interest deposit accounts to maximise returns on surplus cash which is not ordinarily required by the League within a 12-month period.

Due to the increased activity in the purchase of equipment the Trustees agreed not to reinvest in a short-term deposit in 2021 as it is anticipated that the demand for cash will negate the need to invest further at this time. This will remain under review.

Interest rates have remained very low for the last few years and income from investments remain below historic levels and are not currently expected to increase in the foreseeable future.

Unless the donor has expressed a specific request regarding investment, the investment of funds is in accordance with the Trustees Investment Act 1961.

Reserves Policy

Charity Reserves as defined under the Statement of Recommended Practice (SORP) FRS 102 2015 (1.1.48) are those funds which become available to the charity to be spent at the Trustees' discretion in furtherance of the charity's objectives, excluding funds which are spent or committed or could only be realised through the disposal of fixed assets. These are therefore classified as 'free'.

The Trustees recognise their obligation to ensure that income received by the League should be spent effectively and promptly in accordance with the charity's objects.

The Trustees have reviewed and revised their Reserves Policy and have determined that it is necessary to retain reserves over the longer term to:

- Reduce the impact of risks from the external environment should the levels of income reduce significantly
- Hold sufficient reserves to ensure the charity can cover its ongoing operational costs to process outstanding commitments.
- Meet the cost of closure or transfer of the charity's affairs should the need ever arise

The Trustees consider it prudent that a minimum reserve of £120,000 should be maintained. This sum is held to cover any known commitments to suppliers and provide sufficient funds to pay staff in the event of the Charity having to cease trading and to finalise its responsibilities.

Definition of Funds

Restricted Funds
Funds which are subject to specific trusts, eg, terms of will

Endowment Funds
Funds which are to be held as capital and only the income generated can be expended.

Unrestricted Funds
Funds which are expendable at the discretion of the Trustees, or designated in consideration of donors' wishes.

Designated Funds
Funds held for specific wards or services in consideration of approved grants (commitments) and/or donors' wishes. They do not form any binding Trust and can be transferred to general purpose funds at the discretion of the Trustees.

Policies and Objectives (continued)

At the 31 December 2021 the reserves held were identified as below:

Restricted funds	£130k
Unrestricted funds	£652k
Less Fixed assets	£41k
Less Stock	£16k
Freely available reserves	£595k

The level of reserves held at 31 December 2021 is higher than the minimum requirements set in the policy but this is partly because the cash from expected legacies has not yet been received. The accrued legacies total £410k which reduces the free cash reserves to £185k.

Although this is still higher than the policy minimum the Trustees are confident that the level of grants will fluctuate within the year and reserve levels will reflect these changes.

The Charity Manager is actively chasing departments to place orders when grants have been agreed as well as the Trust to send invoices to settle outstanding grants.

Covid-19

The Trustees are aware of the economic and social effects on the charity caused by the global pandemic and will continue to mitigate future risks by following Government guidelines and adapting its own internal strategy accordingly.

During the year the Government Furlough Scheme was used to the benefit of the Charity whilst retaining staff to ensure the day-to-day operation was able to continue within the imposed government restrictions.

Ukraine

The Trustees have considered the impact of the events in Ukraine with reference to how this may disrupt their business model, strategy and operations. It is noted that the company has no dealings with either Ukraine or any nation or individual currently experiencing sanctions because of the events in Ukraine. There is a worldwide impact on the cost of particular goods, to include fuel, which in turn has increased the base costs of consumables in the charity. The Trustees have considered the effect and believe that his will not significantly impact the ability to trade or continue as going concern.

Statement of Trustees' Responsibilities

The following pages show the financial accounts for the year ended 31 December 2021.

Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP 2019 (FRS 102)
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008, and the provisions of the League's Constitution.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

As far as the Trustees are aware, there is no relevant audit information of which the League's auditors are unaware and the Trustees confirm that they have met the responsibilities set out above and complied with the requirements for preparing the accounts.

The financial statements attached have been compiled from and are in accordance with the financial records maintained by the Trustees. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees on 23/05/2022 and signed on their behalf by:

Signed:

Dr Catriona Irvine
Chairman

Independent Auditor's Report

Issued to the Trustees of The League of Friends of the Kent & Canterbury Hospital CIO

Opinion

We have audited the financial Statements of The League of Friends of the Kent & Canterbury Hospital CIO (the 'charity') for the year ended 31st December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard (FRS) 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:-

- Give a true and fair view of the state of the charity's affairs as at 31st December 2021 and of its incoming resources and application of resources for the year then ended;
- Have been properly prepared in accordance with UK Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing(UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 23, the trustees are responsible for the preparation of financial statements which give a true and fair view and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors responsibilities for the audit of the financial statements.

We have been appointed as Auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the Charity and industry, and through discussion with the trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, Statement of Recommended Practice, and pension legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related management bias in accounting estimates and judgemental areas of the financial statements such as the valuation of legacies. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud, and review of the reports made by management and internal audit; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance, reviewing internal audit reports and reviewing correspondence with relevant tax and regulatory authorities; and

- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the Charity's trustees as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves LLP

Kreston Reeves LLP
Statutory Auditor
Chartered Accountants
Canterbury

23 May 2022

Statement of Financial Activities

Statement of Financial Activities for the year ended 31 December 2021

				2021			2020
	Note	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£
Income from	2						
Donations and legacies		136,046	5,000	**141,046**	150,000	125,000	**275,000**
Charitable activities		528,034	0	**528,034**	308,173	0	**308,173**
Other trading activities		25,801	0	**25,801**	13,089	0	**13,089**
Investments		30	0	**30**	552	0	**552**
Government grants		54,944	0	**54,944**	99,009		**99,009**
Insurance claim		16,344	0	**16,344**			
Total Income	**2**	**761,199**	**5,000**	**766,199**	**570,823**	**125,000**	**695,823**
Expenditure	**3**						
Raising funds		1,344	0	**1,344**	861	0	**861**
Charitable Activities		793,066	0	**793,066**	515,025	0	**515,025**
Total expenditure	**3**	**794,410**	**0**	**794,410**	**515,886**	**0**	**515,886**
Net movement in funds before transfers		**(33,211)**	**5,000**	**(28,211)**	**54,937**	**125,000**	**179,937**
Transfer between funds	**9**	0	0	**0**	0	0	**0**
Reconciliation of funds:							
Total funds brought forward		**685,016**	**125,000**	**810,016**	**630,079**	**0**	**630,079**
Total Funds carried forward		**651,805**	**130,000**	**781,805**	**685,016**	**125,000**	**810,016**

The accompanying notes form an integral part of these financial statements.

All activities relate to continuing operations.

Balance Sheet

Balance Sheet as at 31 December 2021

				2021			2020
	Note	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£
Fixed Assets							
Tangible assets	4	**41,042**	**0**	**41,042**	**45,757**	**0**	**45,757**
Current Assets	5						
Stocks		15,754	0	**15,754**	10,439	0	**10,439**
Debtors	6	414,518	130,000	**544,518**	430,198	125,000	**555,198**
Cash at bank and in hand		473,021	0	**473,021**	337,643	0	**337,643**
Total Current Assets		**903,293**	**130,000**	**1,033,293**	**778,280**	**125,000**	**903,280**
Liabilities							
Creditors: Amounts falling due within one year	8	(292,530)	0	**(292,530)**	(139,021)	0	**(139,021)**
Total Net Current Assets		**610,763**	**130,000**	**740,763**	**639,259**	**125,000**	**764,259**
Total Net Assets	5	**651,805**	**130,000**	**781,805**	**685,016**	**125,000**	**810,016**
Total Funds		**651,805**	**130,000**	**781,805**	**685,016**	**125,000**	**810,016**

The financial statements were approved by the Trustees on 23 May 2022 and signed on their behalf by:

Dr C Irvine, MBBS, FRCP Chairman	
Mrs L Coleman Vice Chair	

The accompanying notes form an integral part of these financial statements.

Cash flow as at 31 December 2021

Cash Flow as at 31 December 2021			
	Note	2021	2020
		£	**£**
Net income/(expenditure) for the reporting period (as per the statement of financial activities)		**(28,211)**	**179,937**
Adjustments for: -			
Depreciation on assets		6,239	7,906
(Increase)/decrease in stocks		(5,315)	4,002
(Increase)/decrease in debtors		10,680	(253,152)
Increase/(decrease) in creditors		153,509	(94,370)
Net cash provided by/ (used in) operating activities		**136,902**	**(155,677)**
Net cash provided by /(used in) investing activities:			
Net cash used to purchase of tangible fixed assets		**(1,524)**	**(31,186)**
Change in cash and cash equivalents in the year		**135,378**	**(186,863)**
Cash and cash equivalents at the beginning of the reporting period		337,643	524,506
Cash and cash equivalents at the end of the reporting period (c/fwd)		**473,021**	**337,643**

Notes to the financial statements for the year ended 31 December 2021

The League of Friends of the Kent and Canterbury Hospital CIO is a charitable incorporated organisation, domiciled in England and Wales, registration number 1155088. The principal office is at Kent and Canterbury Hospital, Ethelbert Road, Canterbury, Kent, CT1 3NG. The accounts are presented in pounds sterling and rounded to the nearest pound.

Principal accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historic cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Charities Act 2011 and have only departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities Statement of Recommended Practice 2019 (SORP) 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. The League of Friends of the Kent and Canterbury Hospital CIO constitutes a public benefit entity as defined by FRS 102.

The functional and presentation currency is Pounds Sterling. The financial statements are presented to the nearest Pound.

1.2 Going concern

The Trustees have a reasonable expectation that the League has adequate resources to continue in operational existence for the foreseeable future and are unaware of any material uncertainties facing the charity that could impact on this conclusion. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

1.3 Incoming Resources

All incoming resources are recognised once the League has evidence of entitlement and it is probable (more likely than not) that the resources will be received and the monetary value can be measured with sufficient reliability.

It is not the charity's policy to defer income.

All income is considered to be Unrestricted, which are available for use at the discretion of the Trustees in furtherance of the general objectives of the League unless there is a legally binding Trust, such as a Will or Deed, or when the League has raised funds for a publicly stated specific purpose. Those funds with such documents will be recognised as Restricted in the accounts until such time as they are either spent, or can no longer be used for the purpose for which they were given. In such cases the donors will be contacted to request a change of purpose or return of funds, or where they become too small a value to achieve the initial purpose, they will be transferred to general funds in furtherance of the League's objectives.

Designated (unrestricted) funds comprise funds that have been set aside by the Trustees for particular purposes. These purposes are, in the main, for the provision of gifts to the Trust. The Trustees may return these funds for general purposes at their discretion.

Where there are terms or conditions attached to the incoming resource (particularly grants) then these must be met before the income is recognised as the entitlement will not be evidenced, or where there is uncertainty that the conditions can be met, then the income is not recognised in the year. It is not the charity's policy to defer income even where a pre-condition for use is imposed.

Legacies are accounted for as incoming resource either on receipt or where the receipt of the legacy is probable.

Receipt is probable when:

•Confirmation has been received from the representatives of the estate(s) that probate has been granted
•The executors have established that there are sufficient assets in the estate to pay the legacy and
•All conditions attached to the legacy have been fulfilled or are within the charity's control
•Where the amount of the legacy can be reliably estimated.
•Legacies which are subject to a life interest party are not recognised.

Where legacies have been notified to the League, or are aware of the granting of probate, but that a reliable estimate cannot be identified, then the legacy is shown as a contingent asset and disclosed if material.

Fundraising income is shown gross.

Income from the shops operated by the League is accounted for when earned.

Investment income is recognised at the time the investment income is received.

Insurance income is recognised upon receipt of confirmation of payout.

Government grants are recognised using the accrual model. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable

Gifts in kind are valued at a reasonable estimate of their value to the Charity. Gifts donated for resale are included as income either when they are sold or at the estimated resale value after deduction of the cost to sell the goods.

1.4 Intangible Income

The value of services rendered by volunteers is not incorporated in these accounts, but it is recognised that the intangible value of volunteers far outstrips any financial worth that may be attributed to their service.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Support costs are those costs incurred directly in support of expenditure on the objects of the League. These are allocated on a time spent basis.

Governance costs are those incurred in connection with administration of the League and compliance with constitutional and statutory requirements.

The cost of charitable activities comprises both the shops' expenditure and the value of gifts made to the Kent and Canterbury Hospital. Such gifts are recognised when the League has committed itself to the expenditure and this has been communicated to the hospital.

The League does not make grants to individuals. All grants are made to the Trust to provide for the care of NHS patients in furtherance of its charitable aims.

Liabilities are recognised as and when an obligation arises to transfer economic benefits as a result of past transactions or events.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

1.6 Tangible Fixed assets

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful life on the following basis: -

- Computers – 33% Straight line
- Shop Improvements – 5% Reducing balance
- Fittings & equipment – 20% Reducing Balance – all areas

1.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.
Principal accounting policies (continued)

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Creditors and provisions

Creditors and provisions are recognised where the League has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Grant commitments are only recognised when the League has committed itself to the expenditure and this has been communicated to the hospital.

1.11 Judgement in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires the Trustees to make judgements, estimates and assumptions that can affect the amounts reported for assets and liabilities and the results for the year.

The nature of estimation is such though that actual outcomes could differ significantly from those estimates.

Estimates for legacies have been made based on the information provided by the solicitors of the estates. The trustees believe this is the best source of information to make the estimate of value, but accept that there may be changes from expectation.

1.12 Charity Tax

The League of Friends of the Kent and Canterbury Hospital CIO is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable trust for UK income tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 10 Income Tax Act 2007 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Income from

Voluntary income	Unrestricted	Restricted	Total 2021	Unrestricted	Restricted	Total 2020
Donations	19,121	0	**19,121**	20,234	0	**20,234**
Legacies	116,925	5,000	**121,925**	129,766	125,000	**254,766**
Total Donations and Legacies	**136,046**	**5,000**	**141,046**	**150,000**	**125,000**	**275,000**
Charitable Activities						
Shops and Trolleys	**528,034**	**0**	**528,034**	**308,173**	**0**	**308,173**
Other Trading Activities:						
Groups	18,656	0	**18,656**	13,089	0	**13,089**
Charity raffle	7,145	0	**7,145**	0	0	**0**
Total Other Trading Activities	**25,801**	**0**	**25,801**	**13,089**	**0**	**13,089**
Investment:						
Bank Interest – deposit accounts	24	0	**24**	157	0	**157**
COIF Deposit Interest	6	0	**6**	395	0	**395**
Total Investment income	**30**	**0**	**30**	**552**	**0**	**552**
Insurance claim	**16,344**	**0**	**16,344**	**0**	**0**	**0**
Government grants	**54,944**	**0**	**54,944**	**99,009**	**0**	**99,009**
Total incoming resources	**761,199**	**5,000**	**766,199**	**570,823**	**125,000**	**695,823**

3 Expenditure on

Raising funds	Unrestricted	Restricted	Total 2021	Unrestricted	Restricted	Total 2020
Summer Fair including Grand Draw Tickets and prizes	0	0	0	252	0	252
Other fundraising costs	1,344	0	1,344	609	0	609
Total Costs of Raising Funds	**1,344**	**0**	**1,344**	**861**	**0**	**861**
Charitable activities:						
Hospital shops						
Shop and trolley purchases	304,297	0	304,297	177,165	0	177,165
Sundry purchases	1,668	0	1,668	1,220	0	1,220
Other direct costs	32,400	0	32,400	27,287	0	27,287
Shop staff wages	164,419	0	164,419	180,960	0	180,960
Depreciation of tangible fixed assets	6,210	0	6,210	7,870	0	7,870
Total shop expenditure	**508,994**	**0**	**508,994**	**394,502**	**0**	**394,052**
Gifts to the Kent & Canterbury Hospital						
Central	191,826	0	191,826	41,925	0	41,925
Groups	52,404	0	52,404	39,100	0	39,100
Total cost of Gifts	**244,230**	**0**	**244,230**	**81,025**	**0**	**81,025**
Support and Governance Costs						
Secretarial fees	28,520	0	28,520	28,561	0	28,561
Depreciation of tangible fixed assets	29	0	29	36	0	36
Sundry purchases	8,806	0	8,806	8,014	0	8,014
Other direct costs	17	0	17	7	0	7
Auditors' remuneration	2,470	0	2,470	2,880	0	2,880
Total Support and Governance Costs	**39,842**	**0**	**39,842**	**39,498**	**0**	**39,498**
Total Expenditure	**794,410**	**0**	**794,410**	**515,886**	**0**	**515,886**

4 Analysis of tangible fixed assets

	Fittings/ Equipment Central	Computer Equipment Central	Total 2021 Central	Fittings/ Equipment Hospital Shops	Improvements – Hospital Shops	Total 2021 Shops	Total 2021
Cost							
At 01 January 2021	**2,104**	**1,490**	**3,594**	**64,738**	**28,281**	**93,019**	**96,613**
Additions	0	0	**0**	1,524	0	**1,524**	**1,524**
Disposals	0	0	**0**	0	0	**0**	**0**
At 31 December 2021	**2,104**	**1,490**	**3,594**	**66,262**	**28,281**	**94,543**	**98,137**
Depreciation:							
At 01 January 2021	**(1,954)**	**(1,490)**	**(3,444)**	**(40,452)**	**(6,960)**	**(47,412)**	**(50,856)**
Charge for the year	(29)	0	**(29)**	(5,146)	(1,064)	**(6,210)**	**(6,239)**
On disposals	0	0	**0**	0	0	**0**	**0**
At 31 December 2021	**(1,983)**	**(1,490)**	**(3,473)**	**(45,598)**	**(8,024)**	**(53,622)**	**(57,095)**
Net book value:							
At 31 December 2021	121	0	**121**	**20,664**	**20,257**	**40,921**	**41,042**
At 31 December 2020	150	0	**150**	**24,286**	**21,321**	**45,607**	**45,757**

5 Analysis of net assets between funds

Analysis of net assets between funds	Unrestricted	Restricted	Total 2021	Unrestricted	Restricted	Total 2020
Tangible Fixed Assets	**41,042**	**0**	**41,042**	**45,757**	**0**	**45,757**
Current Assets:						
Cash in hand	473,021	0	**337,643**	337,643	0	**337,643**
Stocks – Goods for resale	15,754	0	**15,754**	10,439	0	**10,439**
Debtors – Gift Aid	3,703	0	**3,703**	2,430	0	**2,430**
Debtors – Legacies	409,761	130,000	**539,761**	424,939	125,000	**549,939**
Debtors - others	1,054	0	**1,054**	2,829	0	**2,829**
Total Current Assets	**903,293**	**130,000**	**1,033,293**	**778,280**	**125,000**	**903,280**
Creditors due within 1 year:						
Trade – Shops	(31,455)	0	**(31,455)**	(14,678)	0	**(14,678)**
Gifts for Hospital	(258,605)	0	**(258,606)**	(118,898)	0	**(118,898)**
Other creditors	(2,470)	0	**(2,470)**	(5,445)	0	**(5,445)**
Total Creditors	**(292,530)**	**0**	**(292,530)**	**(139,021)**	**0**	**(139,021)**
Total Net Assets	**651,805**	**130,000**	**781,805**	**685,016**	**125,000**	**810,016**

6 Analysis of Debtors

Analysis of Debtors due within 1 year	Unrestricted	Restricted	Total 2021	Unrestricted	Restricted	Total 2020
Legacies	409,761	130,000	**539,761**	424,939	125,000	**549,939**
Other	1,054	0	**1,054**	2,829	0	**2,829**
Gift Aid - Central	3,703	0	**3,703**	2,430	0	**2,430**
Gift Aid - Groups	0	0	**0**	0	0	**0**
Total Debtors	414,518	130,000	**544,518**	430,198	125,000	**555,198**

7 Contingent assets

The trustees have been made aware of the existence of another legacy due to the charity. The estate is still being reviewed by the estate's solicitor's and we have not yet been made aware of the value receivable. As a result, no asset has been recognised in the financial statements.

8 Analysis of Creditors

Analysis of Creditors due within 1 year	Unrestricted	Restricted	Total 2021	Unrestricted	Restricted	Total 2020
Trade (shop purchases for resale)	**24,717**	**0**	**24,717**	**14,678**	**0**	**14,678**
Other Creditors						
Other creditors - VAT	4,255	0	4,255	0	0	**0**
Total Other Creditors	**4,255**	**0**	**4,255**	**0**	**0**	**0**
Accruals:						
Accountancy/Bookkeeping/ Stocktake	2,483	0	2,483	3,873	0	**3,873**
Auditors	2,470	0	2,470	1,572	0	**1,572**
Commitment of Gifts to the Hospital	258,605	0	258,605	118,898	0	**118,898**
Total Accruals	**263,588**	**0**	**263,588**	**124,343**	**0**	**124,343**
Total Creditors	**292,530**	**0**	**292,530**	**139,021**	**0**	**139,021**

9 Transfer of Funds

The Trustees review all unrestricted and restricted funds to ensure that there is a need and can meet the criteria for its purposes. No funds were transferred or reclassified in the reported year (NIL in 2020)

10 Related Party Transactions

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2020 – Nil).

11 Staff Costs and Trustee remuneration

The average monthly number of employees was 12 (13 in 2020). For the first 4 months of the prior year The East Kent Hospitals University NHS Foundation Trust paid the staff costs on behalf of the League, which are then reimbursed. The amounts reimbursed for the 4 months amount to £75,389. For 2021 the charity has ran its own payroll through a professional advisor for the full period.

The total staff costs and employees' benefits was as follows: -

	2021	2020
Gross wages	£181,871	£196,075
Employer's National Insurance	£7,867	£8,895
Employer's pension contributions	£3,201	£4,551

No employee received remuneration amounting to more than £60,000 in either year. None of the Trustees have received any remuneration or benefits in kind from the League for their work in this financial year whilst undertaking their responsibilities for the Charity (2020 None).

11 Staff Costs and Trustee remuneration (continued)

No Trustees received reimbursement of expenses in the current year (2020 Nil).

12 Covid 19

At the time of signing the accounts the Trustees are aware of the potential economic and social effects of the Covid-19 virus outbreak has had on 2021. Although we cannot be sure whether there will be further impact, the government have mapped the route out of lockdown and we are comfortable that we have an appropriate financial plan in place for the shop going forward. If there is an unforeseen further Covid impact then the charity will continue to seek to mitigate this risk by following the UK Government's guidelines and adapting/developing its own internal strategy.

THE LEAGUE OF FRIENDS OF THE KENT AND CANTERBURY HOSPITAL CIO

England & Wales - Charity number 1155088

Accounts

The Queen's Award for Voluntary Service

The League of Friends OF THE KENT & CANTERBURY HOSPITAL

Registered Charity Number 1155088

Annual Report & Accounts

For the Year Ending 31 December 2020

Many patients will benefit thanks to a generous legacy which funded this £50K Mini C Arm System, used for hand and wrist surgery.

The Queen's Award for Voluntary Service

The League of Friends OF THE KENT & CANTERBURY HOSPITAL

Contents

Chairman's Foreword	Page 3
Charity Objectives	4
Focus on Fundraising	5
Gifts in Action	8
Looking Forward – Our Plans for the Future	11
Financial Summary	12
Structure, Governance & Management	14
Policies and Objectives	19
Statement of Trustees' Responsibilities	23
Independent Auditor's Report	24
Statement of Financial Activities, Balance Sheet & Notes	27

Dr Catriona Irvine
Chairman

Chairman's Foreword

Since its foundation in 1953, the aim of the League of Friends of the Kent and Canterbury Hospital has been to support the work of the hospital by providing services and raising funds to purchase equipment for the benefit of patients, staff and visitors. We raise funds through the hard work of the nine groups in the city of Canterbury and surrounding villages who hold many enjoyable community fundraising events throughout the year. The profits from our highly valued four hospital shops also provide a good source of income. We meet regularly to share ideas and to allocate funding for gifts to the hospital wards and departments. Many volunteers work in the League's hospital shops and help to run the mobile library and shops ward trolleys for patients. The volunteers are supported by our paid staff who manage the charity and the shops.

In normal times our main fundraising event has been the annual joint Hospital and LOF Summer Fair. However, 2020 was a very different year. At the time of signing last year's accounts, the Covid-19 pandemic was just beginning. A year on we have seen the enormous pressure the global pandemic has put on the NHS and the UK economy including all businesses and charities. In March 2020 we closed all our shops in compliance with government advice but since June, two shops have remained open, providing a valuable service for staff and patients. Thanks to the economic support offered by the government and the diligent work of our Trustees and staff, our charity has remained in good financial shape. Although our income has significantly reduced, we have continued to 'meet' virtually and have donated gifts to the K&CH throughout the pandemic, some of which will be highlighted later. We have also continued to receive a number of generous donations and legacies from grateful patients and families.

As Chairman, I would like to thank each and every volunteer, through whose hard work and dedication we are able to contribute so much for the benefit of patients and staff. I would also like to thank our charity employees who manage the charity and run the shops so efficiently throughout the year and my fellow trustees for their hard work and invaluable support. Through everyone's combined effort we are able to make a real difference for patients.

We are always happy to welcome new members and volunteers to help us in this worthwhile work supporting our hospital. See our website, www.lofkch.org.uk for more information.

Catriona
Chairman

Charity Objectives

The key objective of the charity (the League) is to provide services and funds to support the purchase of equipment and facilities which are beyond the scope of government funding to relieve sickness, protect good health and enhance the care and treatment of patients and visitors accessing NHS services at the Kent and Canterbury Hospital, which is a constituent of the East Kent Hospitals University NHS Foundation Trust (the Trust).

The League achieves its objectives by means of operating hospital shops which primarily sell goods to patients, visitors and hospital staff, by fundraising activities and the provision of services.

These services include the provision of a mobile library service to patients and shop trolley to the wards, as well as fundraising activities.

In considering the objectives, the Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

The Trustees are confident that the activities which they undertake have a clear public benefit. The Trust provides clinical services within the scope of their NHS requirements and the League works hard to support and enhance those services.

Grants

Applications are received from the Kent and Canterbury Hospital staff for equipment and facilities for use in the hospital.

Applications are examined against criteria laid down by the Trust and the League Trustees. Grants are approved at the Trustee Committee meetings and supported by both Central and Group funds.

The aim of the grants is to deliver projects that make a difference to all who use the services at the Kent and Canterbury Hospital by:

- Enhancing the quality of patient care
- Improving the environment for patients and visitors
- Supporting NHS staff welfare in their work environment
- Providing financial funding for projects that support patient education and well-being.

The League depends almost entirely on unpaid volunteers for fundraising and for staffing the many services which we provide for the hospital. The Trustees are truly appreciative of their hard work and acknowledge that the success of the League is largely due to them.

Our valued hospital shops help us achieve our mission by providing a service to patients, staff and visitors, whilst raising funds to purchase equipment for the hospital

Our President, the Lord Mayor of Canterbury, attended our main shop grand opening following a major refurbishment, resulting in a modern and professional environment for staff and customers

Focus on Fundraising

Our nine city and village groups are instrumental in raising funds for the charity and form the backbone of the League. Pre-pandemic, volunteers in the various groups ran a wide range of activities throughout the year, including coffee mornings, bingo sessions, bring and buy events, stalls at the annual fair, selling Christmas cards, etc. Sadly, due to the pandemic normal fundraising activities were necessarily curtailed for most of 2020, although groups impressively still found innovative ways to raise money.

Many group members, as well as individual volunteers, give their time in our four hospital shops. These provide a valuable service for patients, staff and visitors by selling food, snacks, drinks, newspapers, magazines, cards and many other useful items. The League turns profit into equipment and facilities for the benefit of the patients, staff and visitors.

It has often been commented that volunteers gain as much back for themselves as they give to the charity. Our volunteers thoroughly enjoy the social aspect of giving up their free time to support the League, working with long-established friends and having the opportunity of meeting new people. Many of our volunteers enjoy it so much that they have been with us for 20 years or more - some as many as 40 years and one over 60 years!

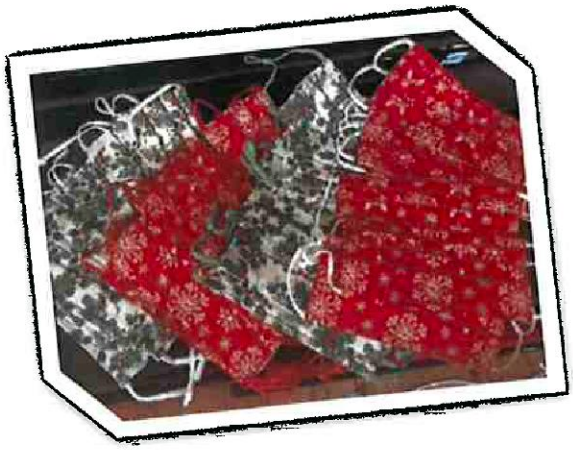
However, we are always looking for new people to join the League of Friends, so if you are interested in finding out more please email Lynne at ekh-tr.leagueoffriends@nhs.net or telephone 01227 864030.

To everyone who has given up their free time to organise fundraising events or worked in our hospital shops, supporting the League, we say a huge thank you for your support and for contributing towards the continuing success of our charity.

FUNDRAISING FUN

At the start of lockdown, with the cancellation of many fundraising events, Canterbury South group decided to set up an unmanned Honesty Table outside a member's home. Passers-by could take items and pay what they wished. They relied on the generosity and honesty of people and raised an amazing £1,450!

During the year, Rough Common, Harbledown & Blean group had a couple of sales tables at a member's home, selling a variety of donated items. Passers-by en route to the local shop enjoyed browsing and buying, helping to raise £1,000 and boosting group funds at a time when regular fundraising events had been cancelled.



Chairman's Masks

During lockdown our Chairman was not idle – she started making face masks almost on a factory scale, selling them in our shops and raising over £240. These Christmassy masks proved extremely popular and quickly sold out.

Chartham group enjoyed making a variety of delicious jams and chutneys for sale in our shops, which proved very popular and raised over £300 for group funds.

Fundraising Fun (continued)

With most fundraising events cancelled, three of our groups, namely: Nailbourne, Rough Common, Harbledown & Blean and Canterbury South decided to undertake house-to-house letter drops to raise funds for their respective groups. Between them, they walked the streets and delivered 4,000 letters in their local area, requesting donations. Their hard work paid off and in total, over £11,000 was raised.

Barham & Kingston group stood out in all weathers, holding two table-top sales outside a member's home during the year. Thanks to their hard work, a fantastic £500 was raised.

Well done to Canterbury South group and League of Friends' trustees who raised £316 at one of the regular Whitstable Junior School charity parking days. Home grown produce and jams boosted takings. With so many events cancelled due to the pandemic, this was a welcome addition to the group's income.

Due to the continuing generosity of the public, donating used stamps, stamp albums, postcards, coins, first day covers, etc, our Collectibles Service has gone from strength to strength, raising £1,427 during the year from auction sales. Although down on the previous 'bumper' year which raised £2,187, this is still an excellent result and thanks go to everyone who has supported this fundraising initiative.

Do you fancy coming to one of our events or perhaps volunteering? Want to organise your own fundraiser? Maybe you want to know more about the League? Visit our website: www.lofkch.org.uk or contact Lynne on ekh-tr.leagueoffriends@nhs.net or 01227 864030. We'd love to hear from you.

Gifts in Action

Despite a difficult year which saw greatly reduced fundraising events, reduced donations, and challenging trading conditions for our hospital shops, as well as purchasing previously committed gifts the League was still able to award new grants totalling £41,925 from Central funds to improve patient care at the Kent & Canterbury Hospital. In addition, our nine hard working city and village groups contributed £39,100 in grants to purchase items benefitting hospital patients, staff and visitors. Some of the items identified below show how our funds were used in achieving our objectives.

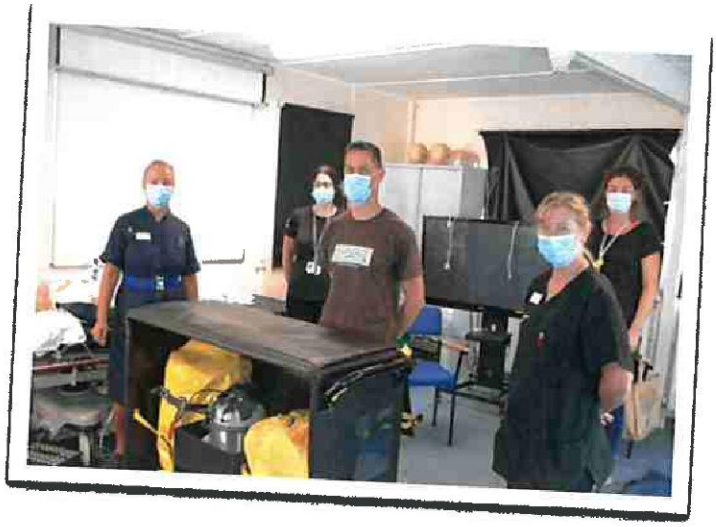
"A game changer" is how the delighted Physiotherapy Department described their new £45K anti-gravity treadmill, purchased by the League. This innovative machine allows patients to mobilise and weight-bear in a controlled way, avoiding putting full body weight onto damaged or recovering joints. Patients with a variety of problems benefit from this therapy, including those needing to improve fitness and mobility prior to joint surgery, those recovering from hip or knee replacement surgery, leg amputees, patients with tendon or ligament injuries and those with fractures.

Covid-safe bags containing Christmas gifts were distributed to wards

"You have not been forgotten this Christmas". That was the League's message to patients in hospital over the festive period, including renal dialysis patients, those undergoing chemotherapy and children attending outpatient appointments leading up to Christmas. Thanks go to the Shop Manager and his team who sourced and distributed nearly 700 gifts to help spread a little festive cheer at a difficult time for many.

Gifts in Action (continued)

The FloJac air assisted lifting device helps clinicians safely lift patients who have fallen, from the floor without the need of a lift team to assist. The device inflates with air to lift patients from the floor to bed or stretcher height, minimising the risk of injury to both patient and staff. Fitted with a battery pack, it can also be used outside to lift patients when they have fallen, as well as an evacuation pack which can be used to move patients downstairs.



The League was happy to fund scar suction pumps for the Hand Therapy department. These are used following injuries or surgery where there is scarring which causes superficial adhesions and limits movement. The pump helps to release the adhesions, improving the range of movement. They have been incredibly useful for dealing with tight scars that have become stiff/stuck, allowing the therapist to get a good grip on the scar and move it about. This has aided many post-surgical patients who experience difficulties managing their scars.

The Paediatric I-Care, costing £4K, is used to check the intraocular pressure of babies and young children. Naomi, Orthoptist at K&C Hospital, said, 'The I-Care ic200 has been invaluable since the League of Friends kindly donated it. We have used it in clinic for babies in need of an intraocular pressure check that previously we were unable to assess. It has also been invaluable in theatre when an emergency check was needed on an already sedated patient'.

Staff at the Children's Assessment Centre were delighted that the League funded a device which will greatly improve childhood asthma diagnosis and monitoring. Childhood asthma is the commonest chronic condition in childhood and cases are rising. A very worthwhile piece of equipment which will be used daily.

Additional equipment purchased during the year:

2 Phlebotomy Chairs	£	5,579.54
Refreshments for NHS Staff	£	662.56
15 Wheelchairs	£	6,720.00
9 Washable Hoist Slings	£	1,579.20
Bedfont NoBreath Monitor	£	3,295.00
3 Dermatology Couches	£	10,980.00
Sweat Collection System	£	3,385.00
Ultrasound System	£	16,558.00

Grants awarded in 2020 but not yet purchased:

Other equipment requested that have had grants awarded by Central and Group funds which have not yet been purchased are listed below:

10 Pool Hoist Slings	£	1,944.83
Hydro Pool Shower Trolley & Hoist Chair	£	6,518.76
Transducer	£	4,032.00
Microsuction Service	£	7,941.44
Microwave & Freezer	£	346.00

Looking forward/our plans for the future...

Since the start of 2020 the NHS and our local Trust have experienced unprecedented pressure on services due to the Covid-19 pandemic. Like all charities, the League of Friends (LOF) has experienced enormous restrictions on fundraising and normal activities but we have continued to support the patients and staff of the Kent and Canterbury Hospital (K&CH) and the LOF Trustee body will ensure this support continues.

The process of grant application resulting in LOF financial support has been streamlined and the Trustees will continue to ensure that gifts are provided and reach their destination as quickly as possible. The League will continue to endeavour to increase not only the total value of the grants given but to ensure that the money is well spent.

Fortunately, we receive a number of legacies from grateful patients and families, although this varies from year to year. The LOF will continue to ensure that these often large donations are used in projects in line with the donor families' wishes.

The Trustees regularly consider what emerging issues and potential problems they may need to address to ensure the League can continue to meet its objectives and serve the community.

During 2020 the LOF Hospital shops, which are the business arm of our charity, have updated policies, procedures and governance to ensure best practice. The staff and volunteers have engaged positively in developing the service for the benefit of the patients, staff and visitors to the K&CH. New staff and volunteers continue to join our enthusiastic workforce and will benefit the LOF shops service through the pandemic and beyond.

Although the shops' service in this pandemic year has been disrupted with three months' closure at the onset of the pandemic and furlough of many staff, the LOF continues to return towards normal service and previous success. The major refurbishment of the main shop, creating a modern and professional environment, has already shown benefits and we will continue to improve the shops premises.

The Trustees are continuing to seek new ways to strengthen our team of volunteers and have undertaken to work more closely with both the East Kent Hospitals University Foundation Trust and our colleagues in the Leagues of Friends of the other East Kent hospitals.

Our aims for the future include:

- continue to raise the profile of the LOF and fundraising in the community, working with the nine city and village Groups to help them succeed in innovative ways.
- work with the Trust to maximise patient benefit by increasing the level of financial support to the Trust
- maintain the highest standards of governance and management and adhere to legislation and published best practice.
- demonstrate value for money from the resources invested while monitoring risk, to ensure it is maintained at a level consummate with Charity legislation and guidelines.
- whatever the final configuration of the hospitals and services across East Kent in the future, the K&CH will continue to have an important role and the LOF will continue to support the staff, patients and visitors to the K&CH.
- The LOF can only achieve these plans with your support. Please go to our website for more information about our work and find out how to donate or become involved with this worthwhile charity. www.lofkch.org.uk

Financial Summary

Financial Review Summary

The figures stated here provide an overview and are drawn from the full Annual Accounts at the back of this report. The League held net assets of £810,016 as at 31 December 2020 (£630,079 in 2019)

Income from all sources:	£696k
Voluntary contributions:	£275k
Expenditure totalled :	£516k
Grants to the Trust:	£81k
Governance & Administrative costs	£ 39k
Income exceeded expenditure by	£180k

The net assets of the League were increased by £179,937 from the balance held at the end of the previous financial year.

Where our income came from

The League's main source of income comes from charitable activities, profit from the four shops (reduced in 2020 compared to previous years) and the generosity of the public who give donations as a thank you for the care they or their friends and family have received or in memory of loved ones, and in bequests and legacies from their estates.

Fundraising by our Groups and volunteers was significantly impacted by the global pandemic with most activities cancelled or postponed. Despite the challenging conditions, groups found innovative ways to raise money and achieved an income of £25k, which is very much appreciated by the Trustees. Without this support the work of the League to provide additional facilities, support to patients, relatives and staff and enhance the services provided by the Kent and Canterbury Hospital would not be possible.

Due to the economic climate donations decreased compared to previous year by £14k and legacies were also lower from £307k in 2019 to £275k in this year.

Legacies are unpredictable and can take time for the cash to be distributed into bank accounts.

Where we spent our funds

The League spends the funds received in accordance with charity law, its grant making policy and respecting the wishes of the donors. Grants to the Trust made up 16% of the total expenditure decreasing from £244k in 2019 to £81k. Due to the additional stress placed on the NHS we had not received as many gift applications in the year, but hope as their work begins to return to normality we will see an increase in applications and will be able to spend our reserves accordingly.

The Trust have been able to identify additional equipment and facilities to request funding by the League which has contributed to the steady flow of grants. The Trustees are hoping that this trend will increase in the coming year.

Financial Summary (continued)

Grants are approved to achieve a benefit to the public (staff and the patients and visitors who use the services and facilities), which would not otherwise be possible within the constraints of the Trust's capital budgets.

Trustees consider each application on merit and aim to support technological advances in treatments by purchasing new and replacement medical equipment.

Projects also include new furniture, refurbishment of patient rooms and gardens.

The League provides a specific suite (Jubilee Suite) for families to enable them to stay close to a loved one whilst giving them time away from the ward, with facilities for a shower, rest and refreshments.

The League also provides services to patients and the public by way of a mobile Library Trolley, newspaper and refreshments trolley and four hospital shops.

A summary of the expenditure is given below:

Gifts to the Hospital	£81k
Hospital Shops	£395k
Governance & Administration	£39k
Cost of Fundraising	£1k

Structure, Governance & Management

The League of the Friends of the Kent and Canterbury Hospitals Charitable Incorporated Organisation (CIO) is registered with the Charity Commission for England and Wales under charity number 1155088.

The charity was established by Constitution on 12 December 2013 and received all assets and liabilities under transfer from The League of Friends of the Kent and Canterbury Hospital – charity number 206925 on the 11 February 2014.

Charity number 206925 remains operative to receive any gifts left to it, but these are transferred to the CIO under the terms of the transfer agreement.

The objects of the Charity as stated in the Constitution document are: 'To relieve sickness and to preserve and protect good health for the public benefit by supporting the work of Kent and Canterbury Hospital by such means as the Trustees deem appropriate.'

The League CIO exists to raise and receive charitable donations to benefit the wards, departments and services provided by the East Kent Hospitals University NHS Foundation Trust at the Kent and Canterbury Hospital
in Kent.

All income is recorded as 'unrestricted' unless a document which forms a legally binding Trust eg, a Will, which identifies that the funds are to be used for a specific purpose and no other is received at the time of receipt.
There is currently one restricted legacy outstanding with an estimated value of £125k. Most legacies are given without reservation to benefit the League.

Under the constitution, the League's Trustees shall manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO.

All the profits from the hospital League shops, donations, legacies, gift aid, group fundraising activities, proceeds from the Stamps and Collectibles Service, the joint annual Hospital Fair and investment interest provide our income, to be made available for the purchase of gifts to the Kent and Canterbury hospital.

The Trustees

Trustees are the people legally responsible for having general control of the management and administration of the League of Friends of the Kent and Canterbury Hospital CIO.

Trustees are appointed in accordance with the League Constitution as at 12 December 2013.
A maximum of sixteen Trustees may be appointed at any one time with a minimum of four in office. At the Annual General Meeting (AGM) one third of the Trustees must retire from office (on a rotation basis) and vacancies so arising may be filled by the decision of the members at the meeting. Due to the pandemic, the June AGM was postponed until October. In accordance with clause 13 of the constitution, one third of the charity trustees retired from office at the AGM. All the retiring Trustees agreed to stand for election and were re-elected unanimously. The following trustees retired from office: Mr N E J Wells, Mrs L Higgins, Mrs P M Shephard and Mr R F Hughes.

For the year ended 31 December 2020 the Trustees were:

Dr C Irvine – Chairman
Mrs L Coleman – Vice Chair
Mr V E Pritchard – Hon Secretary
Mr A Collyer – Hon Treasurer (appointed 20.1.20)
Mrs G M Morton
Mrs J A Reed
Mrs E W Gould
Miss C Blakemore (appointed 18.5.20)

Meetings

The Trustees meet regularly, 6 times a year and are supported by a salaried charity manager. Membership of the CIO is open to nominated persons from each of the nine local supporters' groups and from nominated persons from the services offered by the League.

The Trustees report to the wider membership at the Central Committee, which meets 5 times a year, and all nominated members are entitled to vote at this meeting. In advance of the Annual General Meeting, members receive the formal reports and audited accounts. Aside from the Annual General Meeting, the Central Committee's main purpose is to decide on the allocation grants for gifts to the Hospital and individual local groups can pledge full or partial funding for specific gifts.

Groups

Our nine city and village groups form the backbone of the League and meet regularly to plan and hold fundraising events. At Central Committee meetings, held five times a year, the groups agree to purchase specific items for the hospital, chosen from a list of requests from hospital wards and departments. The groups also make up many of the volunteers required to run the on-site hospital shops.

The majority of fundraising in 2020 was curtailed due to the Coronavirus pandemic, although groups still found innovative and impressive ways to raise money in a Covid safe environment. For example, three groups between them delivered 4,000 letters in their local area, highlighting the work of the League and requesting donations – over £11,000 was raised. Several groups also held table top sales outside their homes, raising significant sums.

Each League Group has its own Chair, Secretary and Treasurer as well as other members to manage its affairs and assist with fundraising. One of the CIO Trustees acts as Groups Liaison, attending their meetings and reporting to the Trustees on any issues, concerns and activities of the Groups.

The Groups prepare end of year financial statements which are then incorporated into the CIO Annual Accounts. In 2020 the CIO Trustees requested half-yearly returns to enable Gift Aid, other claims and reimbursements and outstanding commitments to be monitored in alignment with the Central and Shop Funds reporting.

There are currently nine community groups as follows:

Ash * Barham & Kingston * Canterbury South * Chartham * City Centre * Nailbourne
Rough Common, Harbledown & Blean * St Stephen's & St Dunstan's * Sturry

Rough Common, Harbledown & Blean group served coffee and delicious homemade cake prior to their AGM. A raffle and sales table raised £300 for group funds

Library Trolley Service

The ward library trolley was unable to visit wards during most of 2020. In normal times, the service aims to undertake a daily ward round, offering patients a good selection of books and magazines on loan, and is even able to provide a pair of reading glasses, if required. Patients enjoy seeing a friendly face and if well enough, passing the time of day with our volunteers, even if they do not wish to take a book.

Collectibles Service

A long-serving volunteer and his wife have been diligently preparing and sending to auction donations of stamps, coins, first day covers, postcards, etc. With increased publicity, the service has gone from strength to strength with people realising that they can help the charity raise money without it costing them anything.

Advisors

Regulating Body
Charity Commission for England and Wales
London

Investment Managers
CCLA Investment Management Limited
80 Cheapside, London EC2V 6DZ

Registered Charity Number
1155088

Bankers
National Westminster Bank PLC
11 The Parade, Canterbury, Kent CT1 2SG

Principal Office
Kent and Canterbury Hospital Ethelbert Road Canterbury Kent CT1 3NG

Accountants and Auditors
Kreston Reeves LLP Chartered Accountants Statutory Auditor
37 St Margaret's Street Canterbury Kent CT1 2TU

Patron
The Lord Archbishop of Canterbury

President
The Lord Mayor of Canterbury

Finance Sub Committee

This Committee was established in 2016 as a separate committee to support the Trustees in Governance and Finance issues that require in depth review and discussion and where immediate decisions are required prior to the next Trustees' meeting.

The Committee works under Terms of Reference set out in the Governance Policy, which was updated in November 2020, and reports directly to the Trustees at the next meeting, making recommendations and notifying them of any decisions and actions that may have been taken.

Terms of Reference are reviewed annually and updated where required to meet the changing needs of the League.
Meetings are held at least once a year and on an ad-hoc and/or via remote communication where necessary to ensure the best outcome for the League.

The members of the Finance Sub Committee are key Trustee Officers and are chaired by the Hon. Treasurer or the Chairman where the Treasurer is unable to attend.
Members are:

- Chairman
- Vice Chairman
- Hon. Treasurer
- Hon. Secretary
- Shop Trustee
- Additional officers where appropriate

The Committee has the following specific duties and functions:

- Review investment strategies to maximise opportunities
- Review approval thresholds for expenditure from the League's funds
- Review and approve the annual report and accounts prior to submission to Trustees
- Review contracts relating to audit, banking and shop bookkeeping to ensure these remain competitive, meet legal and Charity Commission compliance.
- Authorise expenditure where immediate action is required to maximise benefit to the League.

Members are required to disclose all relevant interests at the start of meetings and withdraw from decisions when a conflict of interest arises.

Staff and Volunteers

The League is grateful for the unstinting efforts of its volunteers who are involved in fundraising activities, service provision through the League shops, Ward and Library Trolley Services.

The League of Friends has an estimated 200 volunteers and members covering all aspects of the League's work. If each volunteer spends on average 3 hours per week, this equates to around 31,200 hours per year of voluntary work. If these volunteers were paid the real living wage of £9.50 per hour, then we estimate they give nearly £296,400 worth of unpaid work per year to the hospital.

Hospital Shops are manned by paid staff including a full time Shops Manager and Deputy Manager, supported by volunteers.

Post pandemic, it is planned that both the Ward Mobile Library Service, run by volunteers, and the daily Ward Trolley Service (newspapers/refreshments/toiletries, etc), undertaken by paid staff, will re-commence.

Kreston Reeves acts as shop bookkeepers and the League is supported by a paid Charity Manager for administration.

Total paid staff equates to circa 8wte. The League had a monthly average of 13 paid employees in 2020 (17 in 2019) at an annual cost of £209,521 (£249,775 in 2019).

Policies and Objectives

Grant making policy

The League accepts applications from the Kent and Canterbury hospital staff for equipment, facilities and support for patient educational groups and projects as well as welfare requests in support of the NHS staff.

All the applications must have been processed through the rigorous East Kent Hospitals University NHS Foundation Trust procedures to ensure that any request meets the required standards and criteria of the Trust prior to being submitted to the League for consideration.

It is the responsibility of the Trust to ensure that the applications have been authorised under their procedures and that any equipment purchased by the League funds will be supported and used at the Kent and Canterbury Hospital for a minimum of three years.

Applications are reviewed by the Trustees to ascertain their suitability to meet the objectives of the League and to request any additional information from the Trust deemed necessary to enable them to make this decision.

The applicants are requested to attend a League Central meeting to present their case in support of their request. This provides an opportunity for the League's Groups and members to raise any issues and to decide if they wish to fully fund the equipment or to make a partial contribution.

The Trustees will commit Central Funds to meet any balance not met by the Groups to enable the equipment to be purchased.

Where the application is for medical equipment, the League requires a clinician to present the case for support. Significant equipment/project is deemed to be any single or joint purchase of over £15,000.

Where the applicant or Trust representative cannot, or fails to attend, the application will be deferred until the next meeting.

Grants agreed should be actioned within 3 months from approval. The League retains the right to cancel the grant if it has not been actioned.

The Trust will purchase the equipment and invoice the League once the supplier has been paid, providing a valid copy of the supplier's invoice in confirmation of purchase.

The League will arrange publicity presentations with the receiving department to promote the work of the League.

Risk statement

Throughout the year the Trustees actively review the risks which the League faces and take all reasonable steps to reduce and apply procedures to mitigate those risks.

Policies and Objectives (continued)

The main areas of risk have been identified within the following categories:

- Financial
- Governance
- Reputational

The Trustees have mitigated these risks by:

- Regular review of the financial procedures and systems
- Maintaining a diversified low-risk approach to cash holdings and investments
- Review of reserves to ensure there are sufficient resources in the event of adverse conditions arising to meet all legal obligations.
- Maintaining up-to-date financial records, governance, policies and training documentation and practices.
- Working with the Trust to understand the changes in strategic approach to delivery of services and the role of the League within these confines.

In the Trustees' opinion, all appropriate action has been taken to ensure the risks are mitigated.

Investment Powers

The investment powers are stated in the charity's Constitution as follows: "the power to deposit or invest funds, employ a professional fund-manager, and arrange for the investments or other property of the CIO to be held in the name of a nominee, in the same manner and subject to the same conditions as the trustees of a trust are permitted to do by the Trustee Act 200.

Investment Objective

In view of the volatility in the share markets the Trustees retain all surplus funds in various cash holdings which provide immediate and notice access to funds to meet current and ongoing grants to the hospital to achieve the League's objectives.

Committed and non-committed funds are held in Charity Deposit accounts. It is important to maintain sufficient funds in instant access accounts to enable the League to meet all current and anticipated demand for grants (ie, gifts/equipment) to the Kent and Canterbury Hospital.

A significant sum of circa £96,000 has been maintained in the COIF account, managed by CCLA Investment Management Ltd, which has restrictions on access but pays interest.

Remaining cash is currently held with commercial banks. To minimise the risk as covered by the Financial Services Compensation Scheme (currently £85,000) the Trustees agreed to maintain a rolling programme of short-term deposits held in higher interest deposit accounts to maximise returns on surplus cash which is not ordinarily required by the League within a 12-month period.

Due to the increased activity in the purchase of equipment the Trustees agreed not to reinvest in a short-term deposit in 2020 as it is anticipated that the demand for cash will negate the need to invest further at this time. This will remain under review.

Interest rates have remained very low for the last few years and income from investments remain below historic levels and are not currently expected to increase in the foreseeable future.

Unless the donor has expressed a specific request regarding investment, the investment of funds is in accordance with the Trustees Investment Act 1961.

Reserves Policy

Charity Reserves as defined under the Statement of Recommended Practice (SORP) FRS 102 2015 (1.1.48) are those funds which become available to the charity to be spent at the Trustees' discretion in furtherance of the charity's objectives, excluding funds which are spent or committed or could only be realised through the disposal of fixed assets. These are therefore classified as 'free'.

The Trustees recognise their obligation to ensure that income received by the League should be spent effectively and promptly in accordance with the charity's objects.

The Trustees have reviewed and revised their Reserves Policy and have determined that it is necessary to retain reserves over the longer term to:

- *Reduce the impact of risks from the external environment should the levels of income reduce significantly*
- *Hold sufficient reserves to ensure the charity can cover its ongoing operational costs to process outstanding commitments.*
- *Meet the cost of closure or transfer of the charity's affairs should the need ever arise*

The Trustees consider it prudent that a minimum reserve of £120,000 should be maintained. This sum is held to cover any known commitments to suppliers and provide sufficient funds to pay staff in the event of the Charity having to cease trading and to finalise its responsibilities.

Definition of Funds

Restricted Funds
Funds which are subject to specific trusts e.g. terms of will

Endowment Funds
Funds which are to be held as capital and only the income generated can be expended.

Unrestricted Funds
Funds which are expendable at the discretion of the Trustees, or designated in consideration of donors' wishes.

Designated Funds
Funds held for specific wards or services in consideration of approved grants (commitments) and/or donors' wishes. They do not form any binding Trust and can be transferred to general purpose funds at the discretion of the Trustees.

Policies and Objectives (continued)

At the 31 December 2020 the reserves held were identified as below:

Restricted funds	£125k
Unrestricted funds	£685k
Less Fixed assets	£ 46k
Less Stock	£ 10k
Freely available reserves	£629k

The level of reserves held at 31 December 2020 is higher than the minimum requirements set in the policy but this is partly because the cash from expected legacies has not yet been received. The accrued legacies total £430k which reduces the free cash reserves to £199k.

Although this is still higher than the policy minimum the Trustees are confident that the level of grants will fluctuate within the year and reserve levels will reflect these changes.

In addition, Trustees are actively approaching staff on the wards and in departments to encourage more applications, are actively chasing departments to place orders when grants have been agreed as well as the Trust to send invoices to settle outstanding grants.

Covid 19

The Trustees are aware of the economic and social effects on the charity caused by the global pandemic and will continue to mitigate future risks by following Government guidelines and adapting its own internal strategy accordingly.

During the year the Government Furlough Scheme was used to the benefit of the Charity whilst retaining staff to ensure the day-to-day operation was able to continue within the imposed government restrictions

Statement of Trustees' Responsibilities

The following pages show the financial accounts for the year ended 31 December 2020.

Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP 2015 (FRS 102)
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

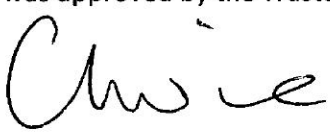
The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008, and the provisions of the League Constitution.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

As far as the Trustees are aware, there is no relevant audit information of which the League's auditors are unaware and the Trustees confirm that they have met the responsibilities set out above and complied with the requirements for preparing the accounts.

The financial statements attached have been compiled from and are in accordance with the financial records maintained by the Trustees. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees on 17/5/2021 and signed on their behalf by:

Signed: 

Dr Catriona Irvine
Chairman

Independent Auditor's Report

Issued to the Trustees of The League of Friends of the Kent & Canterbury Hospital CIO

Opinion

We have audited the financial Statements of The League of Friends of the Kent & Canterbury Hospital CIO (the 'charity') for the year ended 31st December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard (FRS) 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the charity's affairs as at 31st December 2019 and of its incoming resources and application of resources for the year then ended;
- Have been properly prepared in accordance with UK Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing(UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 23, the trustees are responsible for the preparation of financial statements which give a true and fair view and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors responsibilities for the audit of the financial statements.

We have been appointed as Auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the Charity and industry, and through discussion with the trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, Statement of Recommended Practice, and pension legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related management bias in accounting estimates and judgemental areas of the financial statements such as the valuation of legacies. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud, and review of the reports made by management and internal audit; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance, reviewing internal audit reports and reviewing correspondence with relevant tax and regulatory authorities; and

- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the Charity's trustees as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves LLP

Kreston Reeves LLP
Statutory Auditor
Chartered Accountants
Canterbury

18 May 2021

Statement of Financial Activities

Statement of Financial Activities for the year ended 31 December 2020

				2020			2019
	Note	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£
Income from	2						
Donations and legacies		150,000	125,000	**275,000**	341,429	0	**341,429**
Charitable activities		308,173	0	**308,173**	784,666	0	**784,666**
Other trading activities		13,089	0	**13,089**	37,354	0	**37,354**
Investments		552	0	**552**	2,710	0	**2,710**
Government grants		99,009		**99,009**			
Total Income	**2**	**570,823**	**125,000**	**695,823**	**1,166,159**	**0**	**1,166,159**
Expenditure	**3**						
Raising funds		861	0	**861**	4,230	0	**4,230**
Charitable Activities		515,025	0	**515,025**	991,581	0	**991,581**
Total expenditure	**3**	**515,886**	**0**	**515,886**	**995,811**		**995,811**
Net movement in funds before transfers		**54,937**	**125,000**	**179,937**	**170,348**	**0**	**170,348**
Transfer between funds	**8**	0	0	**0**	0	0	**0**
Reconciliation of funds:							
Total funds brought forward		**630,079**	**0**	**630,079**	**459,731**	**0**	**459,731**
Total Funds carried forward		**685,016**	**125,000**	**810,016**	**630,079**	**0**	**630,079**

The accompanying notes form an integral part of these financial statements.

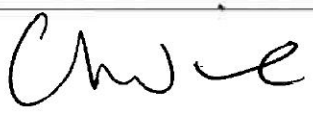
All activities relate to continuing operations.

Balance Sheet

Balance Sheet as at 31 December 2020

				2020			2019
	Note	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£
Fixed Assets							
Tangible assets	4	**45,757**	**0**	**45,757**	**22,477**	**0**	**22,477**
Current Assets	5						
Stocks		10,439	0	**10,439**	14,441	0	**14,441**
Debtors	6	430,198	125,000	**555,198**	302,046	0	**302,046**
Cash at bank and in hand		337,643	0	**337,643**	524,506	0	**524,506**
Total Current Assets		**778,280**	**125,000**	**903,280**	**840,993**	**0**	**840,993**
Liabilities							
Creditors: Amounts falling due within one year	7	(139,021)	0	**(139,021)**	(233,391)	0	**(233,391)**
Total Net Current Assets		**639,259**	**125,000**	**764,259**	**607,602**	**0**	**607,602**
Total Net Assets	5	**685,016**	**125,000**	**810,016**	**630,079**	**0**	**630,079**
Total Funds		**685,016**	**125,000**	**810,016**	**630,079**	**0**	**630,079**

The financial statements were approved by the Trustees on May 17th 2021 and signed on their behalf by:

Dr C Irvine, MBBS, FRCP Chairman	
Mrs L Coleman Vice Chair	

The accompanying notes form an integral part of these financial statements.

Cash flow as at 31 December 2020

Cash Flow as at 31 December 2020			
	Note	2020	2019
		£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)		**179,937**	**170,348**
Adjustments for: -			
Depreciation on assets		7,906	3,860
(Increase)/decrease in stocks		4,002	(1,491)
(Increase)/decrease in debtors		(253,152)	(146,516)
Increase/(decrease) in creditors		(94,370)	(33,439)
Net cash provided by/ (used in) operating activities		**(155,677)**	**(7,238)**
Net cash provided by /(used in) investing activities:			
Net cash used to purchase of tangible fixed assets		**(31,186)**	**(9,729)**
Change in cash and cash equivalents in the year		**(186,863)**	**(16,967)**
Cash and cash equivalents at the beginning of the reporting period		524,506	541,473
Cash and cash equivalents at the end of the reporting period (c/fwd)		**337,643**	**524,506**

Notes to the financial statements for the year ended 31 December 2020

The League of Friends of the Kent and Canterbury Hospital CIO is a charitable incorporated organisation, domiciled in England and Wales, registration number 1155088. The principal office is at Kent and Canterbury Hospital, Ethelbert Road, Canterbury, Kent, CT1 3NG. The accounts are presented in pounds sterling and rounded to the nearest pound.

Principal accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historic cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Charities Act 2011 and have only departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities Statement of Recommended Practice (SORP) 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 2015 rather than the earlier version of the SORP published in 2005 which has since been withdrawn. The League of Friends of the Kent and Canterbury Hospital CIO constitutes a public benefit entity as defined by FRS 102.

The functional and presentation currency is Pounds Sterling. The financial statements are presented to the nearest Pound.

1.2 Going concern

The Trustees have a reasonable expectation that the League has adequate resources to continue in operational existence for the foreseeable future and are unaware of any material uncertainties facing the charity that could impact on this conclusion. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

1.3 Incoming Resources

All incoming resources are recognised once the League has evidence of entitlement and it is probable (more likely than not) that the resources will be received and the monetary value can be measured with sufficient reliability.
It is not the charity's policy to defer income.

All income is considered to be Unrestricted, which are available for use at the discretion of the Trustees in furtherance of the general objectives of the League unless there is a legally binding Trust, such as a Will or Deed, or when the League has raised funds for a publicly stated specific purpose. Those funds with such documents will be recognised as Restricted in the accounts until such time as they are either spent, or can no longer be used for the purpose for which they were given. In such cases the donors will be contacted to request a change of purpose or return of funds, or where they become too small a value to achieve the initial purpose, they will be transferred to general funds in furtherance of the League's objectives.

Designated (unrestricted) funds comprise funds that have been set aside by the Trustees for particular purposes. These purposes are, in the main, for the provision of gifts to the Trust. The Trustees may return these funds for general purposes at their discretion.

Where there are terms or conditions attached to the incoming resource (particularly grants) then these must be met before the income is recognised as the entitlement will not be evidenced, or where there is uncertainty that the conditions can be met, then the income is not recognised in the year. It is not the charity's policy to defer income even where a pre-condition for use is imposed.

Legacies are accounted for as incoming resource either on receipt or where the receipt of the legacy is probable.

Receipt is probable when:

•Confirmation has been received from the representatives of the estate(s) that probate has been granted
•The executors have established that there are sufficient assets in the estate to pay the legacy and
•All conditions attached to the legacy have been fulfilled or are within the charity's control
•Where the amount of the legacy can be reliably estimated.
•Legacies which are subject to a life interest party are not recognised.

Where legacies have been notified to the League, or are aware of the granting of probate, but that a reliable estimate cannot be identified, then the legacy is shown as a contingent asset and disclosed if material.

Fundraising income is shown gross.

Income from the shops operated by the League is accounted for when earned.

Investment income is recognised at the time the investment income is received.

Gifts in kind are valued at a reasonable estimate of their value to the Charity. Gifts donated for resale are included as income either when they are sold or at the estimated resale value after deduction of the cost to sell the goods.

1.4 Intangible Income

The value of services rendered by volunteers is not incorporated in these accounts, but it is recognised that the

intangible value of volunteers far
outstrips any financial worth that may be attributed to their service.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Support costs are those costs incurred directly in support of expenditure on the objects of the League. These are allocated on a time spent basis.

Governance costs are those incurred in connection with administration of the League and compliance with constitutional and statutory requirements.

The cost of charitable activities comprises both the shops' expenditure and the value of gifts made to the Kent and Canterbury Hospital. Such gifts are recognised when the League has committed itself to the expenditure and this has been communicated to the hospital.

The League does not make grants to individuals. All grants are made to the Trust to provide for the care of NHS patients in furtherance of its charitable aims.

Liabilities are recognised as and when an obligation arises to transfer economic benefits as a result of past transactions or events.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

1.6 Tangible Fixed assets

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful life on the following basis: -

- Computers – 33% Straight line
- Shop Improvements – 5% Reducing balance
- Fittings & equipment – 20% Reducing Balance – all areas

1.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Creditors and provisions

Creditors and provisions are recognised where the League has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Grant commitments are only recognised when the League has committed itself to the expenditure and this has been communicated to the hospital.

1.11 Judgement in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires the Trustees to make judgements, estimates and assumptions that can affect the amounts reported for assets and liabilities and the results for the year.

The nature of estimation is such though that actual outcomes could differ significantly from those estimates.

Estimates for legacies have been made based on the market value of property from website estate agents and from information provided by the solicitors regarding estimated value of the estates and/or probate figures.

1.12 Charity Tax

The League of Friends of the Kent and Canterbury Hospital CIO is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance
Act 2010 and therefore it meets the definition of a charitable trust for UK income tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 10 Income Tax Act 2007 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Income from

Voluntary income	Unrestricted	Restricted	Total 2020	Unrestricted	Restricted	Total 2019
Donations	20,234	0	**20,234**	34,392	0	**34,392**
Legacies	129,766	125,000	**254,766**	307,037	0	**307,037**
Total Donations and Legacies	**150,000**	**125,000**	**275,000**	**341,429**	**0**	**341,429**
Charitable Activities						
Shops and Trolleys	**308,173**	**0**	**308,173**	**784,666**	**0**	**784,666**
Other Trading Activities:						
Groups	13,089	0	**13,089**	21,644	0	**21,644**
Joint Summer Fair	0	0	**0**	15,710	0	**15,710**
Total Other Trading Activities	**13,089**	**0**	**13,089**	**37,354**	**0**	**37,354**
Investment:						
Bank Interest – deposit accounts	157	0	**157**	1,508	0	**1,508**
COIF Deposit Interest	395	0	**395**	1,202	0	**1,202**
Total Investment income	**552**	**0**	**552**	**2,710**	**0**	**2,710**
Government grants	**99,009**	**0**	**99,009**	**0**	**0**	**0**
Total incoming resources	**570,823**	**125,000**	**695,823**	**1,166,159**	**0**	**1,166,159**

3 Expenditure on

Raising funds	Unrestricted	Restricted	Total 2020	Unrestricted	Restricted	Total 2019
Summer Fair including Grand Draw Tickets and prizes	252	0	252	2,640	0	2,640
Other fundraising costs	609	0	609	1,590	0	1,590
Total Costs of Raising Funds	**861**	**0**	**861**	**4,230**	**0**	**4,230**
Charitable activities:						
Hospital shops						
Shop and trolley purchases	177,165	0	177,165	454,955	0	454,955
Sundry purchases	1,220	0	1,220	3,039	0	3,039
Other direct costs	27,287	0	27,287	26,872	0	26,872
Shop staff wages	180,960	0	180,960	221,324	0	221,324
Depreciation of tangible fixed assets	7,870	0	7,870	3,815	0	3,815
Total shop expenditure	**394,502**	**0**	**394,052**	**710,005**	**0**	**710,005**
Gifts to the Kent & Canterbury Hospital						
Central	41,925	0	41,925	209,913	0	209,913
Groups	39,100	0	39,100	34,195	0	34,195
Total cost of Gifts	**81,025**	**0**	**81,025**	**244,108**	**0**	**244,108**
Support and Governance Costs						
Secretarial fees	28,561	0	28,561	28,451	0	28,451
Depreciation of tangible fixed assets	36	0	36	45	0	45
Sundry purchases	8,014	0	8,014	7,233	0	7,233
Other direct costs	7	0	7	167	0	167
Auditors' remuneration	2,880	0	2,880	1,572	0	1,572
Total Support and Governance Costs	**39,498**	**0**	**39,498**	**37,468**	**0**	**37,468**
Total Expenditure	**515,886**	**0**	**515,886**	**995,811**	**0**	**995,811**

4 Analysis of tangible fixed assets

	Fittings/ Equipment Central	Computer Equipment Central	Total 2020 Central	Fittings/ Equipment Hospital Shops	Improvements – Hospital Shops	Total 2020 Shops	Total 2020
Cost							
At 01 January 2020	2,104	1,490	**3,594**	52,451	14,642	**67,093**	**70,687**
Additions	0	0	**0**	17,547	13,639	**31,186**	**31,186**
Disposals	0	0	**0**	(5,260)	0	**(5,260)**	**(5,260)**
At 31 December 2020	**2,104**	**1,490**	**3,594**	**64,738**	**28,281**	**93,019**	**96,613**
Depreciation:							
At 01 January 2020	(1,918)	(1,490)	**(3,408)**	(38,962)	(5,840)	**(44,802)**	**(48,210)**
Charge for the year	(36)	0	**(36)**	(6,057)	(1,120)	**(7,177)**	**(7,213)**
On disposals	0	0	**0**	4,567	0	**4,567**	**4,567**
At 31 December 2020	**(1,954)**	**(1,490)**	**(3,444)**	**(40,452)**	**(6,960)**	**(47,412)**	**(50,856)**
Net book value:							
At 31 December 2020	150	0	**150**	**24,286**	**21,321**	**45,607**	**45,757**
At 31 December 2019	186	0	**186**	**13,489**	**8,802**	**22,291**	**22,477**

5 Analysis of net assets between funds

Analysis of net assets between funds	Unrestricted	Restricted	Total 2020	Unrestricted	Restricted	Total 2019
Tangible Fixed Assets	**45,757**	**0**	**45,757**	**22,477**	**0**	**22,477**
Current Assets:						
Cash in hand	337,643	0	**337,643**	524,506	0	**524,506**
Stocks – Goods for resale	10,439	0	**10,439**	14,441	0	**14,441**
Debtors – Gift Aid	2,430	0	**2,430**	2,892	0	**2,892**
Debtors – Legacies	424,939	125,000	**549,939**	298,000	0	**298,000**
Debtors - others	2,829	0	**2,829**	1,154	0	**1,154**
Total Current Assets	**778,280**	**125,000**	**903,280**	**840,993**	**0**	**840,993**
Creditors due within 1 year:						
Trade – Shops	(14,678)	0	**(14,678)**	(37,786)	0	**(37,786)**
Gifts for Hospital	(118,898)	0	**(118,898)**	(168,445)	0	**(168,445)**
Other creditors	(5,445)	0	**(5,445)**	(27,160)	0	**(27,160)**
Total Creditors	**(139,021)**	**0**	**(139,021)**	**(233,391)**	**0**	**(233,391)**
Total Net Assets	**685,016**	**125,000**	**810,016**	**630,079**	**0**	**630,079**

6 Analysis of Debtors

Analysis of Debtors due within 1 year	Unrestricted	Restricted	Total 2020	Unrestricted	Restricted	Total 2019
Legacies	424,939	125,000	**549,939**	298,000	0	**298,000**
Other	2,829	0	**2,829**	1,154	0	**1,154**
Gift Aid - Central	2,430	0	**2,430**	2,892	0	**2,892**
Gift Aid - Groups	0	0	**0**	0	0	**0**
Total Debtors	430,198	125,000	**555,198**	302,046	0	**302,046**

7 Analysis of Creditors

Analysis of Creditors due within 1 year	Unrestricted	Restricted	Total 2020	Unrestricted	Restricted	Total 2019
Trade (shop purchases for resale)	**14,678**	**0**	**14,678**	**37,786**	**0**	**37,786**
Other Creditors						
Other creditors - Wages	0	0	**0**	13,366	0	**13,366**
Other creditors - VAT	0	0	**0**	6,222	0	**6,222**
Total Other Creditors	**14,678**	**0**	**14,678**	**19,588**	**0**	**19,588**
Accruals:						
Accountancy/Bookkeeping/ Stocktake	3,873	0	**3,873**	6,000	0	**6,000**
Auditors	1,572	0	**1,572**	1,572	0	**1,572**
Commitment of Gifts to the Hospital	118,898	0	**118,898**	168,445	0	**168,445**
Total Accruals	**124,343**	**0**	**124,343**	**176,017**	**0**	**176,017**
Total Creditors	**139,021**	**0**	**139,021**	**233,391**	**0**	**233,391**

8 Transfer of Funds

The Trustees review all unrestricted and restricted funds to ensure that there is a need and can meet the criteria for its purposes. No funds were transferred or reclassified in the reported year (NIL in 2019)

9 Related Party Transactions

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2019 – Nil).

10 Staff Costs and Trustee remuneration

The average monthly number of employees was 13 (17 in 2019). The East Kent Hospitals University NHS Foundation Trust pays the staff costs on behalf of the League, which are then reimbursed. The amounts reimbursed for the year amount to £75,389 (£249,775 in 2019). For 2020 this encompasses salaries, National Insurance costs and pension contributions for the first 4 months of the year (12 months in 2019), after which the charity ran its own payroll through a professional provider.

The total staff costs and employees' benefits was as follows: -

Gross wages	£196,075
Employer's National Insurance	£ 8,895
Employer's pension contributions	£ 4,551

No employee received remuneration amounting to more than £60,000 in either year. None of the Trustees have received any remuneration or benefits in kind from the League for their work in this financial year whilst undertaking their responsibilities for the Charity (2019 None).

No Trustees received reimbursement of expenses in the current year (2019 Nil).

11 Covid 19

At the time of signing the accounts the Trustees are aware of the potential economic and social effects of the Covid-19 virus outbreak has had on 2020. Although we cannot be sure whether there will be further impact, the government have mapped the route out of lockdown and we are comfortable that we have an appropriate financial plan in place for the shop going forward. If there is an unforeseen further Covid impact then the charity will continue to seek to mitigate this risk by following the UK Government's guidelines and adapting/developing its own internal strategy.