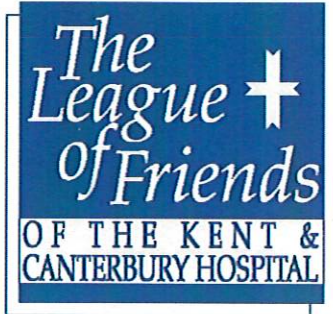




**The Queen's Award
for Voluntary Service**



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.



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.



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.



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.



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

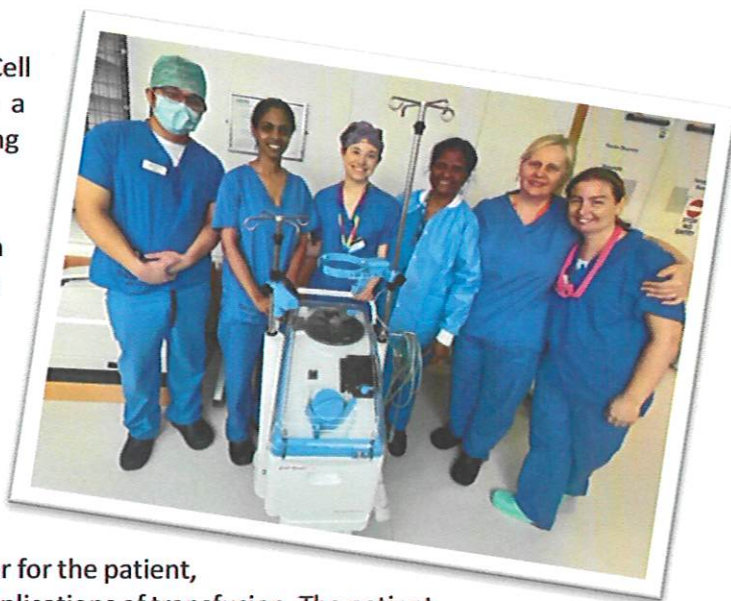
We have bounced back! After a challenging two years due to the global pandemic which saw fundraising activities curtailed and shops' trading significantly reduced, our Trustees are delighted that during a successful 2022 we were able to award grants totalling £355k to enhance patient care at the Kent & 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.

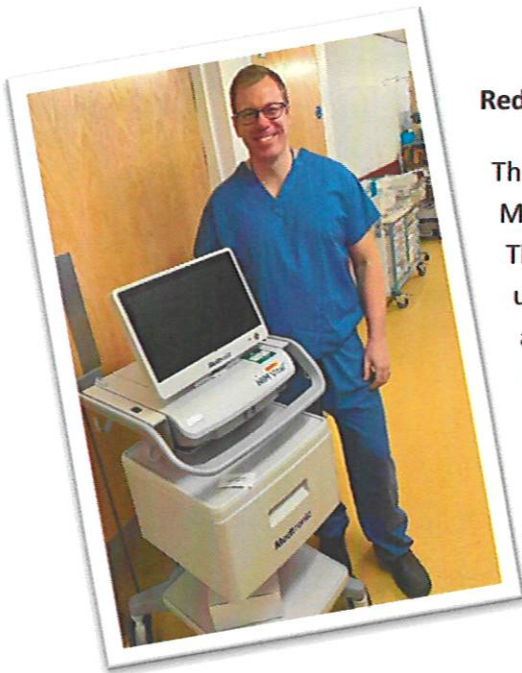
They also remove the need for staff to record and secure patient property, saving valuable time. Thanks to Canterbury South and Ash groups who contributed towards the cost.

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:

<u>Item</u>	<u>Amount Pledged*</u>
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 commensurate 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 G M Morton
Mrs L Coleman – Vice Chair	Mrs J A Reed
Mr G Norman – Hon Treasurer	Mrs E W Gould
Miss C Blakemore	Mrs J Anderson
Mrs P Smith	

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.

Policies and Objectives (continued)

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 activities		-	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 notes form 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			Overall Total
	Fittings / Equipment	Computer Equipment	Total	Fittings / Equipment	Computer Equipment	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.



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	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3	Tax reference	8 4 0 1 0 1 3 6 5 3
4	Type of company	<input type="text"/> 8

Northern Ireland (NI)

Put an 'X' in the appropriate boxes below			
5	NI trading activity	<input type="checkbox"/>	6 SME <input type="checkbox"/>
7	NI employer	<input type="checkbox"/>	8 Special circumstances <input type="checkbox"/>

About this return

This is the tax return for the company named above, for the period below			
30	from DD MM YYYY	35	to DD MM YYYY
	0 1 0 1 2 0 2 2		3 1 1 2 2 0 2 2
Put an 'X' in the appropriate boxes below			
40	A repayment is due for this return period		<input type="checkbox"/>
45	Claim or relief affecting an earlier period		<input type="checkbox"/>
50	Making more than one return for this company now		<input type="checkbox"/>
55	This return contains estimated figures		<input type="checkbox"/>
60	Company part of a group that is not small		<input type="checkbox"/>
65	Notice of disclosable avoidance schemes		<input type="checkbox"/>
Transfer pricing			
70	Compensating adjustment claimed		<input type="checkbox"/>
75	Company qualifies for SME exemption		<input type="checkbox"/>

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	
<div></div>		
Supplementary pages enclosed		
95	Loans and arrangements to participants 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	

145	Total turnover from trade	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	.	<input type="text"/>	<input type="text"/>
150	Banks, building societies, insurance companies and other financial concerns																				<input type="text"/>	
- put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145																						

155	Trading profits	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	.	<input type="text"/>	<input type="text"/>
160	Trading losses brought forward set against trading profits	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	
165	Net trading profits – box 155 minus box 160	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	.	<input type="text"/>	<input type="text"/>
170	Bank, building society or other interest, and profits from non-trading loan relationships	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	
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														<input type="text"/>	

Income – continued

175	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
180	Non-exempt dividends or distributions from non-UK resident companies	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
185	Income from which Income Tax has been deducted	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
190	Income from a property business	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
195	Non-trading gains on intangible fixed assets	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
200	Tonnage tax profits	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
205	Income not falling under any other heading	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>

Chargeable gains

210	Gross chargeable gains	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
215	Allowable losses including losses brought forward	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
220	Net chargeable gains – box 210 minus box 215	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>

Profits before deductions and reliefs

225	Losses brought forward against certain investment income	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>	
230	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>	
235	Profits before other deductions and reliefs – net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	•	<input type="text"/>	<input type="text"/>	<input type="text"/>

Deductions and reliefs

240	Losses on unquoted shares	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
245	Management expenses	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
250	UK property business losses for this or previous accounting period	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
255	Capital allowances for the purposes of management of the business	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
260	Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>

Deductions and Reliefs - continued

263	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
265	Non-trading losses on intangible fixed assets	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
275	Total trading losses of this or a later accounting period	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275															<input type="checkbox"/>
285	Trading losses carried forward and claimed against total profits	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
290	Non-trade capital allowances	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
295	Total of deductions and reliefs – total of boxes 240 to 275, 285 and 290	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
300	Profits before qualifying donations and group relief – box 235 minus box 295	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
305	Qualifying donations	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
310	Group relief	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
312	Group relief for carried forward losses	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
315	Profits chargeable to Corporation Tax – box 300 minus boxes 305, 310 and 312	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
320	Ring fence profits included	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
325	Northern Ireland profits included	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>

Tax calculation

326	Number of associated companies in this period	<input type="text"/>
327	Number of associated companies in the first financial year	<input type="text"/>
328	Number of associated companies in the second financial year	<input type="text"/>
329	Put an 'X' in box 329 if the company is chargeable at the small profit rate or is entitled to marginal relief	<input type="checkbox"/>

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	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Marginal relief	435	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Corporation Tax chargeable – box 430 minus box 435	440	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

Reliefs and deductions in terms of tax

445	Community Investment Tax Relief	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
450	Double Taxation Relief	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
455	Put an 'X' in box 455 if box 450 includes an underlying rate relief claim																<input type="text"/>
460	Put an 'X' in box 460 if box 450 includes an amount carried back from a later period																<input type="text"/>
465	Advance Corporation Tax	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
470	Total reliefs and deduction in terms of tax - total of boxes 445, 450 and 465	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

Coronavirus support schemes and overpayments (see CT600 Guide for definitions)

471	Coronavirus Job Retention Scheme (CJRS) received	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
472	CJRS entitlement	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
473	CJRS overpayment already assessed or voluntary disclosed	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
474	Other coronavirus overpayments	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

Energy profits levy

986	Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
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Calculation of tax outstanding or overpaid

475	Net Corporation Tax liability – box 440 minus box 470	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	.	<input type="text"/>	<input type="text"/>	<input type="text"/>
480	Tax payable on loans and arrangements to participators	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	<input type="text"/>	
485	Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A																	
490	Controlled Foreign Companies (CFC) tax payable	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	<input type="text"/>	
495	Bank levy payable	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	<input type="text"/>	
496	Bank surcharge payable	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	<input type="text"/>	

Calculation of tax outstanding or overpaid - continued

497	Residential Property Developer Tax (RPDT) payable	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
500	CFC tax, bank levy, bank surcharge and RPDT payable – total of boxes 490, 495, 496 and 497	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
501	EOGPL payable	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
505	Supplementary charge (ring fence trades) payable	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
510	Tax chargeable – total of boxes 475, 480, 500, 501 and 505	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
515	Income Tax deducted from gross income included in profits	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
520	Income Tax repayable to the company	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – box 510 minus box 515	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
526	Coronavirus support schemes overpayment now due – total of boxes 471 and 474 minus boxes 472 and 473	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
527	Restitution tax	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
528	Self-assessment of tax payable – total of boxes 525, 526 and 527	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

Tax reconciliation

530	Research and Development credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
535	(Not currently used)	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
540	Creative tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
545	Total of Research and Development credit and creative tax credit – total box 530 to 540	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
550	Land remediation tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
555	Life assurance company tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
560	Total land remediation and life assurance company tax credit – total box 550 and 555	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
565	Capital allowances first-year tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
570	Surplus Research and Development credits or creative tax credit payable – box 545 minus box 525	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
575	Land remediation or life assurance company tax credit payable – total of boxes 545 and 560 minus boxes 525 and 570	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

Tax reconciliation - continued

580	Capital allowances first-year tax credit payable – boxes 545, 560 and 565 minus boxes 525, 570 and 575	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
585	Ring fence Corporation Tax included	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
586	NI Corporation Tax included	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
590	Ring fence supplementary charge included	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
595	Tax already paid (and not already repaid)	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
600	Tax outstanding – box 525 minus boxes 545, 560, 565 and 595	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	.	0	0
605	Tax overpaid including surplus or payable credits – total sum of boxes 545, 560, 565 and 595 minus 525	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	.	0	0
610	Group tax refunds surrendered to this company	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
615	Research and Development expenditure credits surrendered to this company	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

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	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
625	Number of 51% group companies	<input style="width: 100px;" type="text"/>
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	<input style="width: 30px;" type="checkbox"/>
631	should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations	<input style="width: 30px;" type="checkbox"/>
635	is within a group payments arrangement for the period	<input style="width: 30px;" type="checkbox"/>
640	has written down or sold intangible assets	<input style="width: 30px;" type="checkbox"/>
645	has made cross-border royalty payments	<input style="width: 30px;" type="checkbox"/>
647	Eat Out to Help Out Scheme: reimbursed discounts included as taxable income	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

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	£	00
660	R&D enhanced expenditure	£	00
665	Creative enhanced expenditure	£	00
670	R&D and creative enhanced expenditure total box 660 and box 665	£	00
675	R&D enhanced expenditure of a SME on work subcontracted to it by a large company	£	00
680	Vaccine research expenditure	£	00

Land remediation enhanced expenditure

[illegible]

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	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
765	Designated environmentally friendly machinery and plant	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
770	Machinery and plant on long-life assets and integral features	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
771	Structures and buildings	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
772	Machinery and plant – super-deduction	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
773	Machinery and plant – special rate allowance	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
775	Other machinery and plant	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>

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 £ <input type="text"/>		785 £ <input type="text"/>
Losses of trades carried on wholly outside the UK	790 £ <input type="text"/>		
Non-trade deficits on loan relationships and derivative contracts	795 £ <input type="text"/>		800 £ <input type="text"/>
UK property business losses	805 £ <input type="text"/>		810 £ <input type="text"/>
Overseas property business losses	815 £ <input type="text"/>		
Losses from miscellaneous transactions	820 £ <input type="text"/>		
Capital losses	825 £ <input type="text"/>		
Non-trading losses on intangible fixed assets	830 £ <input type="text"/>		835 £ <input type="text"/>

Excess amounts

	Amount		Maximum available for surrender as group relief
Non-trade capital allowances			840 £ <input type="text"/>
Qualifying donations			845 £ <input type="text"/>
Management expenses	850 £ <input type="text"/>		855 £ <input type="text"/>

Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>

Overpayments and repayments

Small repayments

860	Do not repay sums of	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>	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	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
870	Repayment of Income Tax	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
875	Payable Research and Development tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
880	Payable Research and Development expenditure credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
885	Payable creative tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
890	Payable land remediation or life assurance company tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
895	Payable capital allowances first-year tax credit	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations																			
900	The following amount is to be surrendered	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
Put an 'X' in the appropriate boxes below																			
the joint Notice is attached																			
905 <input type="text"/>																			
or																			
will follow																			
910 <input type="text"/>																			
915	Please stop repayment of the following amount until we send you the Notice	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

2

2

0

9

2

0

2

3

985

Status

Treasurer

CT600(2023) Version 3

Page 12

HMRC 04/23



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	8 4 0 1 0 1 3 6 5 3
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD MM YYYY	0 1 1 0 2 0 2 2
E4	to DD MM YYYY	3 1 1 2 2 0 2 2

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	2 2 0 9 2 0 2 3

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 £ 7 7 1 7 0 8 . 0 0
Investment income - exclude any amounts included on form CT600	E55 £ 2 3 2 4 . 0 0
UK land and buildings - exclude any amounts included on form CT600	E60 £ . 0 0
Gift Aid - exclude any amounts included on form CT600	E65 £ . 0 0
From other charities - exclude any amounts included on form CT600	E70 £ . 0 0
Gifts of shares or securities received	E75 £ . 0 0
Gifts of real property received	E80 £ . 0 0
Other sources (not included above)	E85 £ 2 6 0 7 1 6 . 0 0
Total of boxes E50 to E85	E90 £ 1 0 3 4 7 4 8 . 0 0

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 £ 6 7 8 1 0 4 . 0 0
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100 £ . 0 0
All general administration/governance costs	E105 £ 4 4 2 7 1 . 0 0
All grants and donations made within the UK	E110 £ 3 5 4 8 9 3 . 0 0
All grants and donations made outside the UK	E115 £ . 0 0
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120 £ 4 4 8 0 . 0 0
Total of boxes E95 to E120	E125 £ 1 0 8 1 7 4 8 . 0 0

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 £

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 £

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

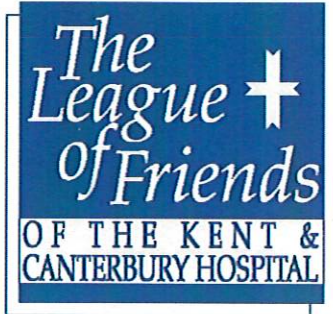
E185 £

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**



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.



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.



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.



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.

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 2022 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.

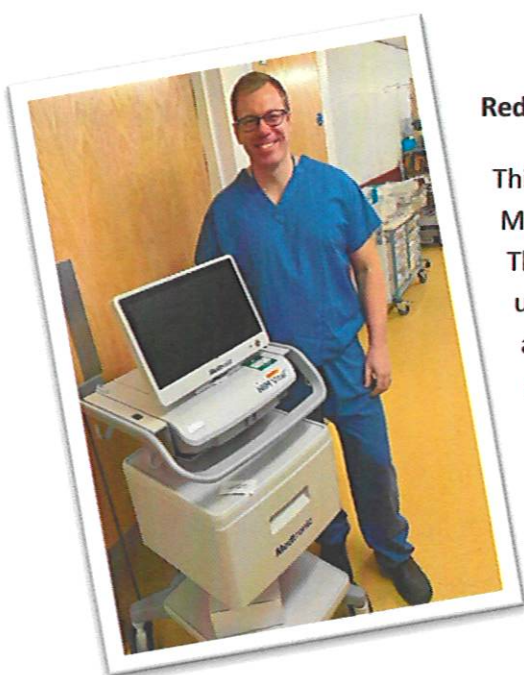
They also remove the need for staff to record and secure patient property, saving valuable time. Thanks to Canterbury South and Ash groups who contributed towards the cost.

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

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.

Policies and Objectives (continued)

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 activities		-	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 notes form 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			Overall Total
	Fittings / Equipment	Computer Equipment	Total	Fittings / Equipment	Computer Equipment	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.