



The Queen's Award
for Voluntary Service



Annual Report & Accounts

For the Year Ending 31 December 2023



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



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Louise Coleman
Chairman

Chairman's Foreword

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

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

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

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

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

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

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

Louise

Charity Objectives

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

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

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

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

Grants

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

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

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

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

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



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



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

Focus on Fundraising

Our fundraising groups

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

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

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

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

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

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

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

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

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

Fundraising Successes

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

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



Fantastic sums were raised to buy equipment for the hospital.

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

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



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

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



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



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

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



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



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

Whitstable Charity Parking



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

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

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

ekh-tr.leagueoffriends@nhs.net / 01227 864030

We'd love to hear from you

Grand Draw

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

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

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



Charity Fundraiser



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

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

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



Social Media and Publicity Support



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

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

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

1953-2023

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



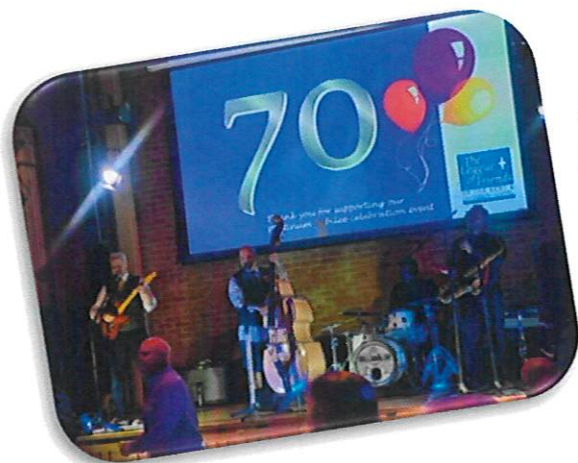
Kent and Canterbury Hospital is now the centre for all vascular surgery in Kent and so this modern and comfortable space makes a huge difference for both patients and staff. The facilities allow patients to prepare for their operation in a quiet and restful area.

All pre-op procedures are completed here prior to going to theatre. If patients have minor day surgery they return to the lounge post-op. For more major surgery, patients go to a main ward. The new SAL provides an efficient and streamlined pathway, allowing more patients to be treated and a better working environment for the clinical staff. When our President, the Lord Mayor Cllr Jean Butcher, officially opened the Surgical Admissions Lounge, it had

already been in operation for several weeks and nursing staff and doctors all agreed that it was a wonderful modern environment for patients and provided a more relaxing area for them prior and post-surgery.

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

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



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

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

Gifts in Action

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

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

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



EEG Machines

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

The following heartfelt thanks was received from the team: "Having our new EEG machines has made such a difference to our service. Using an up-to-date reliable machine makes test

appointments go smoothly and means the patient gets a better experience when they come to our department. We are very grateful to the League of Friends for all they have done for our department over the years."

Cell Salvage Machine

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



(pictured: the machine with Canterbury South group members)



Mannequin

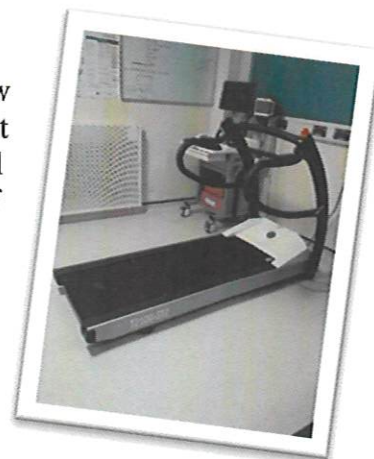
Shops' profits were used to purchase this useful training tool.

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

Specialist Treadmill

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

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



Doppler Kits



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

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

Echo Couch

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

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





Stryker Trolleys

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

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

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

Specialist Wheelchairs

Legacy put to good use ...

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



Christmas Gifting



‘You have not been forgotten’...

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

Some of the Equipment agreed for funding during the year:

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

Looking forward/our plans for the future

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

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

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

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

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

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

Our aims for the future include:

- Continue to raise the profile of the League and fundraising in the community. To assist us in our efforts we have appointed a Social Media/Publicity expert who has significant experience and contacts in this field.
- Additionally, a newly appointed Charity Fundraiser has held an impressive variety of events over the year and has helped to increase awareness of our charity.
- Work with the Trust to maximise patient and staff benefit by increasing the level of financial support to the Trust
- Maintain the highest standards of governance and management and adhere to legislation and published best practice
- Adhere to the Fundraising Code of Practice and Fundraising Regulator guidelines
- Demonstrate value for money from the resources invested while monitoring risk, to ensure it is maintained at a level 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
- The League can only achieve these objectives with your support. Please go to our website for more information about our work, how to support our events, how to donate or become involved with our worthwhile charity: www.lofkch.org.uk

Financial Summary

Financial Review Summary

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

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

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

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

Where our income came from

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

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

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

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

Where we spent our funds

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

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

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

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

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

A summary of the expenditure is given below:

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

Structure, Governance & Management

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

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

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

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

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

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

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

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

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

The Trustees

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

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

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

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

At the AGM in June:

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

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

For the year ended 31 December 2023 the Trustees were:

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

Meetings

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

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

Groups

There are eight city and local village groups as follows:

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

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

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

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

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

Library Trolley Service

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

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



Stamps & Coins Service – another bumper year



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

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



Advisors

Regulating Body

Charity Commission for England and Wales
London

Registered Charity Number

1155088

Principal Office

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

Patron

The Lord Archbishop of Canterbury

President

The Lord Mayor of Canterbury

Investment Managers

CCLA Investment Management Limited
80 Cheapside
London
EC2V 6DZ

Bankers

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

Accountants and Auditors

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

Finance Sub Committee

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

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

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

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

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

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

The Committee has the following specific duties and functions:

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

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

Staff and Volunteers

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

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

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

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

The ward Library Trolley Service is run by committed volunteers.

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

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

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

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

Policies and Objectives

Grant making policy

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

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

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

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

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

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

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

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

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

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

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

Risk statement

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

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

- **Financial**
- **Governance**
- **Reputational**

The Trustees have mitigated these risks by:

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

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

Investment Powers

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

Investment Objective

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

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

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

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

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

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

Reserves Policy

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

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

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

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

Reserve funds set aside

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

Definition of Funds

Restricted Funds

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

Endowment Funds

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

Unrestricted Funds

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

Designated Funds

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

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

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

Freely available reserves: £443k

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

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

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

Statement of Trustees' Responsibilities

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

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

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

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

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

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

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

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

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

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

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

Signed:



Mrs Louise Coleman
Chairman

Independent Auditor's Report

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

Opinion

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

In our opinion the financial statements:-

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception.

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

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

Responsibilities of trustees

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

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

Auditors responsibilities for the audit of the financial statements.

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

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

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

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

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

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

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

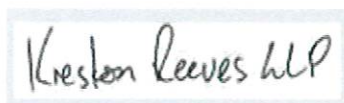
As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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

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

Use of our report

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





Kreston Reeves LLP
Statutory Auditor
Chartered Accountants
Canterbury

22 May 2024

Statement of Financial Activities

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

Balance Sheet

Balance Sheet as at 31 December 2023					2023			2022
£	Notes	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total	
Fixed Assets								
Tangible assets	4	-	39,398	39,398	-	45,499	45,499	
Current Assets								
Stocks	5	-	22,383	22,383	-	16,779	16,779	
Debtors	6	21,000	40,000	61,000	41,000	186,713	227,713	
Cash at bank and in hand		114,134	638,816	752,950	96,655	719,529	816,184	
Total Current Assets		135,134	701,199	836,333	137,655	923,021	1,060,676	
Total Assets		135,134	740,597	875,731	137,655	968,520	1,106,175	
Current Liabilities								
Creditors falling due within 1 year	8	-	(196,316)	(196,316)	-	(368,137)	(368,137)	
Total Net Assets / Funds		135,134	544,281	679,415	137,655	600,383	738,038	
The financial statements were approved by the Trustees on 21st May 2024 and signed on their behalf by:-								
Mrs L Coleman Chair								
Dr K Neales Vice-Chair								
The accompanying notes form an integral part of these financial statements								

Cash Flow as at 31 December 2023

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

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

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

Principal accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historic cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Charities Act 2011 and have only departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has evolved following the Charities Statement of Recommended Practice 2019 (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019. The League of Friends of the Kent and Canterbury Hospital CIO constitutes a public benefit entity as defined by FRS 102.

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

1.2 Going concern

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

1.3 Incoming Resources

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

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

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

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

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

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

Receipt is probable when:

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

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

Fundraising income is shown gross.

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

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

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

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

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

1.4 Intangible Income

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

1.5 Resources expended

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

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

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

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

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

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

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

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

1.6 Tangible Fixed assets

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

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

1.7 Stocks

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

1.8 Debtors

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

1.9 Cash at Bank and in hand

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

1.10 Creditors and provisions

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

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

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

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

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

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

1.12 Charity Tax

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

2 Income from

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

3 Expenditure on

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

4 Analysis of tangible fixed assets

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

5 Analysis of net assets between funds

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

6 Analysis of Debtors

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

7 Contingent assets

There are no known contingent assets.

8 Analysis of Creditors

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

9 Transfer of Funds

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

10 Related Party Transactions

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

11 Staff Costs and Trustee remuneration

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

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

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

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

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