



The Queen's Award  
for Voluntary Service



## Annual Report & Accounts

### For the Year Ending 31 December 2024



#### In the Heart of the Hospital!

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

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





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## Contents

	Page
<b>Chairman's Foreword.....</b>	<b>3</b>
<b>Charity Objectives.....</b>	<b>4</b>
<b>Focus on Fundraising.....</b>	<b>5</b>
<b>Gifts in Action.....</b>	<b>9</b>
<b>Looking Forward – Our Plans for the Future.....</b>	<b>13</b>
<b>Financial Summary .....</b>	<b>14</b>
<b>Structure, Governance &amp; Management.....</b>	<b>16</b>
<b>Policies and Objectives.....</b>	<b>23</b>
<b>Statement of Trustees' Responsibilities .....</b>	<b>26</b>
<b>Independent Auditor's Report.....</b>	<b>27</b>
<b>Statement of Financial Activities .....</b>	<b>30</b>
<b>Balance Sheet .....</b>	<b>31</b>
<b>Cash Flow .....</b>	<b>32</b>
<b>Notes.....</b>	<b>33</b>





Louise Coleman  
Chairman

## Chairman's Foreword

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

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

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

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

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

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

Call 01227 864030 or email [ekh-tr.leagueoffriends@nhs.net](mailto:ekh-tr.leagueoffriends@nhs.net) for more information.

Louise

# Charity Objectives

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

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

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

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

## Grants

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

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

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

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



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



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



# Focus on Fundraising

## *Our fundraising groups*

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

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

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

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

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

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

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

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

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

## Fundraising Successes

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



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

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

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



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



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





### **Canterbury North**

*(formerly known as Rough Common, Harbledown & Blean)*

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



### **Whitstable Charity Parking**

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

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



### **Sturry**

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

*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](http://www.lofkch.org.uk), follow us on Facebook and Instagram or contact Lynne on:*

*[ekh-tr.leagueoffriends@nhs.net](mailto:ekh-tr.leagueoffriends@nhs.net) / 01227 864030*

*We'd love to hear from you*



## Annual Fair & Grand Draw

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



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



## Charity Fundraiser

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



## Social Media and Publicity Support



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

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



# Gifts in Action

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

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

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

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

## Esaote Ultrasound Scanner for Neurophysiology £81,000



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

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

(Funded from our hospital shops' profits).

## Sonosite PX Ultrasound - £41,000

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

(Funded by shops' profits)



### **Vascular Laboratory Ultrasound Machine - £59,000**

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



### **Laser Lithotripsy Machine for Urology - £78,000**



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

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

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

Re-vamping the entire rest areas and seminar rooms has greatly improved staff wellbeing which in turn will positively affect productivity. The areas provide a brief respite for staff, away from stressful environments where psychosocial aspects of social interaction in a suitable and clean



environment positively helps in being able to switch off, until heading back into theatre.

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

(Funded by shops' profits and a generous legacy)





### Otometrics Otoscan for Audiology – £19,000



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

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



### Staff Wellbeing Room - £11,000



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

(Funded by shops' profits)



### Christmas Gifting



*'You have not been forgotten'...*

As in past years, patients in the Kent and Canterbury Hospital over the festive period and children attending appointments in the run up to Christmas were treated to gifts, funded by generous donations.

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

Some of the equipment agreed for funding during the year:

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



## Looking forward/our plans for the future

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

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

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

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

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

Our aims for the future include:

- Continue to raise the profile of the League and fundraising in the community. To assist us in our efforts we have a Social Media/Publicity expert who has significant experience and contacts in this field.
- Additionally, our Charity Fundraiser has held an impressive variety of events over the year and has helped to increase awareness of our charity.
- Work with the Trust to maximise patient and staff benefit by increasing the level of financial support to the Trust
- Maintain the highest standards of governance and management and adhere to legislation and published best practice
- Adhere to the Fundraising Code of Practice and Fundraising Regulator guidelines
- Demonstrate value for money from the resources invested while monitoring risk, to ensure it is maintained at a level 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 wonderful charity: [www.lofkch.org.uk](http://www.lofkch.org.uk)

# Financial Summary

## Financial Review Summary

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

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

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

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

## Where our income came from

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

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

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

## Where we spent our funds

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

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



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

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

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

A summary of the expenditure is given below:

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

# Structure, Governance & Management

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

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

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

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

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

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

## The Trustees

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

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

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

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

At the AGM in June:

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

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



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

For the year ended 31 December 2024 the Trustees were:



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

## Meetings

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

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

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

## Groups

There are eight city and local village groups as follows:

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

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

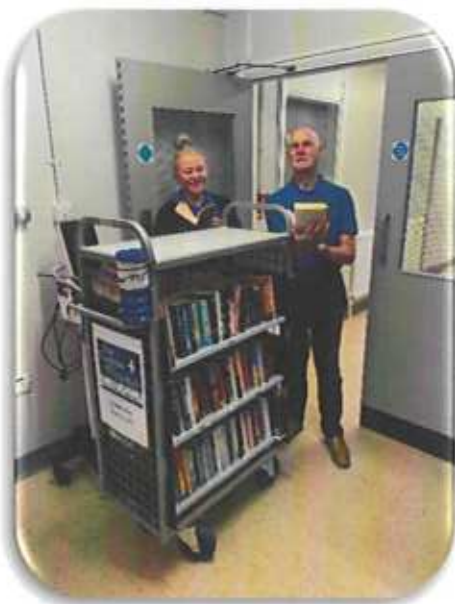
Each League group has its own Chair, Secretary and Treasurer as well as other members to manage its affairs and assist with fundraising. One of the charity's Trustees acts as Groups Liaison, attending their meetings when possible and reporting to the Trustees on any issues, concerns and activities of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

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

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



## Library Trolley Service



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

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

## Stamps & Coins Service – another bumper year



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

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



## Advisors

### Regulating Body

Charity Commission for England and Wales  
London

### Registered Charity Number

1155088

### Principal Office

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

### Patron

The Lord Archbishop of Canterbury

### President

The Lord Mayor of Canterbury

### Investment Managers

CCLA Investment Management Limited  
80 Cheapside  
London  
EC2V 6DZ

### Bankers

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

### Accountants and Auditors

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



## Finance Sub Committee

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

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

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

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

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

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

The Committee has the following specific duties and functions:

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

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

## Staff and Volunteers

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

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

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

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

The ward Library Trolley Service is run by committed volunteers.

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

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

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



# Policies and Objectives

## Grant making policy

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

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

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

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

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

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

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

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

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

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

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

## Risk statement

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

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

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

The Trustees have mitigated these risks by:

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

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

### **Investment Powers**

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

### **Investment Objective**

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

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

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

Remaining cash is currently held with a commercial bank.

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



## Reserves Policy

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

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

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

## Reserve funds set aside

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

## Definition of Funds

### Restricted Funds

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

### Endowment Funds

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

### Unrestricted Funds

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

### Designated Funds

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

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

Restricted funds	:	£ 93k
Unrestricted funds	:	£ 862k
Less Fixed assets	:	£ 45k
Less Stock	:	£ 32k

Freely available reserves: £ 785k

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

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

# Statement of Trustees' Responsibilities

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

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

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

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

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

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

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

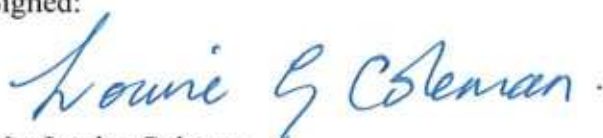
They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's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

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

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

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

Signed:



Mrs Louise Coleman  
Chairman



# Independent Auditor's Report

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

### Opinion

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

In our opinion the financial statements:-

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

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

### Other information

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

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

We have nothing to report in this regard.



Matters on which we are required to report by exception.

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

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

#### Responsibilities of trustees

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

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

#### Auditors responsibilities for the audit of the financial statements.

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

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

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

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

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



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

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

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

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

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

#### Use of our report

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



Kreston Reeves LLP  
Statutory Auditor  
Chartered Accountants  
Canterbury

20 May 2025



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

# Statement of Financial Activities

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



# Balance Sheet

Balance Sheet as at 31 December				2024			2023
£	Notes	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
<b>Fixed Assets</b>							
Tangible assets	4	-	45,408	45,408	-	39,398	39,398
<b>Current Assets</b>							
Stocks	5	-	31,811	31,811	-	22,383	22,383
Debtors	6	-	545,152	545,152	21,000	40,000	61,000
Cash at bank and in hand		136,007	515,524	651,531	114,134	638,816	752,950
<b>Total Current Assets</b>		<b>136,007</b>	<b>1,092,487</b>	<b>1,228,494</b>	<b>135,134</b>	<b>701,199</b>	<b>836,333</b>
<b>Total Assets</b>		<b>136,007</b>	<b>1,137,895</b>	<b>1,273,902</b>	<b>135,134</b>	<b>740,597</b>	<b>875,731</b>
<b>Current Liabilities</b>							
Creditors falling due within 1 year	8	(43,311)	(275,974)	(319,285)	-	(196,316)	(196,316)
<b>Total Net Assets / Funds</b>		<b>92,696</b>	<b>861,921</b>	<b>954,617</b>	<b>135,134</b>	<b>544,281</b>	<b>679,415</b>
The financial statements were approved by the Trustees on 19th May 2025 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 2024

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



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

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

## Principal accounting policies

### 1.1 Basis of preparation

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

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

### 1.2 Going concern

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

### 1.3 Incoming Resources

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

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

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

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

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

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

Receipt is probable when:

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

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

Fundraising income is shown gross.

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

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

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

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

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

#### **1.4 Intangible Income**

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



## 1.5 Resources expended

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

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

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

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

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

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

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

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

## 1.6 Tangible Fixed assets

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

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

## 1.7 Stocks

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

## 1.8 Debtors

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

### **1.9 Cash at Bank and in hand**

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

### **1.10 Creditors and provisions**

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

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

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

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

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

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

### **1.12 Charity Tax**

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



## 2 Income from

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

## 3 Expenditure on

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

#### 4 Analysis of tangible fixed assets

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

#### 5 Analysis of net assets between funds

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



## 6 Analysis of Debtors

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

## 7 Contingent assets

There are no known contingent assets.

## 8 Analysis of Creditors

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

## 9 Transfer of Funds

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

## 10 Related Party Transactions

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

## 11 Staff Costs and Trustee remuneration

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

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

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

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

## 12 Summary of Fund Movements

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

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

## 13 Analysis of Cash and Cash Equivalents

	2024	2023
	£	£
Cash in hand	651,531	752,950
<b>Total cash and cash equivalents</b>	<b>651,531</b>	<b>752,950</b>



14 Analysis of Changes in Net Debt

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