

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
The League of Friends of Uckfield
Community Hospital CIO**

**The League of Friends of Uckfield
Community Hospital CIO**

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for the Year Ended 31 March 2023**

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**The League of Friends of Uckfield
Community Hospital CIO**

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

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To relieve the needs of patients and former patients of Uckfield Community Hospital and generally to support the charitable work of the said hospital. To provide equipment for the hospital in conjunction with the Primary Care Trust and generally support the staff and visitors to the hospital.

The Charity looks to support local surgeries for the benefit of the people of Uckfield and to promote the activities of Uckfield Community Hospital.

Significant activities

The Charity provides help and support to our local hospital, donating funds towards acquiring additional equipment and facilities; with a view to constantly improving the quality of care for patients. Helping and supporting the excellent staff and all the visitors to the hospital and generally improving the experience for any and everyone attending the Uckfield Community Hospital.

Public benefit

The Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The Trustees conclude that, since the League of Friends of Uckfield Hospital exists to support the community hospital, its staff and patients they feel the Charity can demonstrate each of the principles outlined in the Charity Commission's guidance on Charities and Public Benefit are being met.

Grantmaking

The Charity has established its grant making policy to achieve its objects for the public benefit to relieve the needs of patients and former patients of Uckfield Community Hospital. The grant making policy is reviewed annually to ensure that it reflects the charity's objects and thereby advances public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charitable activities of the Charity are the sale of books and operating the 100+ club, which enables the members to enter a monthly prize draw. The surplus funds from these charitable activities is used to benefit the hospital, its patients and staff. The Trustees promote and encourage the receiving of donations and legacies to the Trust.

Fundraising activities

The Charity fundraises through holding stalls at local fetes and community days out events. Second hand books are sold within the hospital and a display board and business cards in strategic areas of the hospital to encourage donations and legacies.

Investment Performance

The Charity has significant funds invested into listed shares which are managed by two firms of brokers. A local independent financial adviser monitors them on behalf of the Charity. The investment performance is reported to the Trustees each quarter and any concerns are discussed at the trustee meetings.

FINANCIAL REVIEW

Financial position

During the year, the total income received was £88,790 (31.3.2022 £86,747) this was largely investment income. Total expenditure was £55,059 (31.3.2022 £127,961). The Charity investments sadly did not perform well and before the investment gains and losses the Charity had net (expenditure)/income of £33,731 (31.3.2022 (£41,214)).

Reserves policy

It is the policy of the Charity to hold sufficient short-term reserves to cover current commitments with excess reserves being held on longer term investment.

**The League of Friends of Uckfield
Community Hospital CIO**

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

FUTURE PLANS

The Trustees of the new CIO will continue to assist the Hospital staff, patients and visitors providing improved equipment and facilities where required.

At the Trustees bi-monthly meeting an equipment and services wish list is provided by hospital staff and in the majority of case acquisitions are approved.

The Trustees are actively promoting the benefits of the League of Friends to the various hospital departments in order to establish where more support could be provided in line with the Trust's objectives

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a detailed constitution for a Charitable Incorporated Organisation.

Recruitment and appointment of new trustees

New Trustees are appointed through an open process. The Trustees look to fill gaps in the competencies of the Board. New Trustees are generally appointed in line with the constitution of the charity and appointed at the annual general meeting usually held in November each year.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1164592

Principal address

C/o Perspective Accounting Limited
Unit B2 Birdineye Farm
Birdineye Hill
Uckfield
East Sussex
TN22 5HA

Trustees

Mr J Carvey (deceased 7.11.22)
Mrs N Hill (resigned 19.1.23)
Mrs T O'Hara
Mr C Macve Chairman
Mr B Trew President
Mrs J Watkins
Mrs J S Mayhew
Mr C Bendall Treasurer
Mr R Ward Booth Joint Vice Chairman
Mrs L Kenward Secretary
Prof J M Burchell Joint Vice Chairman
Miss S D Critchley
Miss A E Siggs (appointed 19.5.22)
Mr R C De'Ath (appointed 19.5.22)
Mrs L Bage (appointed 16.3.23)
Mrs L M Henderson (appointed 16.3.23)

Independent Examiner

Always Accounting Limited
54a High Street
Heathfield
East Sussex
TN21 8JB

The League of Friends of Uckfield
Community Hospital CIO

Report of the Trustees
for the Year Ended 31 March 2023

Approved by order of the board of trustees on 30/10/23 and signed on its behalf by:


.....
Mr C Macle - Trustee

**Independent Examiner's Report to the Trustees of
The League of Friends of Uckfield
Community Hospital CIO**

Independent examiner's report to the trustees of The League of Friends of Uckfield Community Hospital CIO

I report to the charity trustees on my examination of the accounts of The League of Friends of Uckfield Community Hospital CIO (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Katie Parsons FMAAT AATQB

Always Accounting Limited
54a High Street
Heathfield
East Sussex
TN21 8JB

Date: 30/10/2023

**The League of Friends of Uckfield
Community Hospital CIO**

**Statement of Financial Activities
for the Year Ended 31 March 2023**

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	5,520	14,133
Charitable activities	5		
100+ club		1,118	1,381
Other trading activities	3	72	74
Investment income	4	82,080	71,159
Total		<u>88,790</u>	<u>86,747</u>
EXPENDITURE ON			
Raising funds			
Investment management costs	6	25,094	27,722
		<u>25,094</u>	<u>27,722</u>
Charitable activities	7		
100+ club		670	760
Gifts to the hospital, staff and patients		22,190	91,397
Other		7,105	8,082
Total		<u>55,059</u>	<u>127,961</u>
Net gains/(losses) on investments		<u>(271,960)</u>	<u>36,371</u>
NET INCOME/(EXPENDITURE)		(238,229)	(4,843)
RECONCILIATION OF FUNDS			
Total funds brought forward		4,032,556	4,037,399
TOTAL FUNDS CARRIED FORWARD		<u><u>3,794,327</u></u>	<u><u>4,032,556</u></u>

The notes form part of these financial statements

**The League of Friends of Uckfield
Community Hospital CIO**

**Statement of Financial Position
31 March 2023**

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
FIXED ASSETS			
Tangible assets	11	39,909	41,689
Investments	12	3,336,681	3,604,800
		<u>3,376,590</u>	<u>3,646,489</u>
CURRENT ASSETS			
Debtors	13	3,227	9,154
Cash at bank		423,911	443,431
		<u>427,138</u>	<u>452,585</u>
CREDITORS			
Amounts falling due within one year	14	(9,401)	(66,518)
NET CURRENT ASSETS		<u>417,737</u>	<u>386,067</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,794,327</u>	<u>4,032,556</u>
NET ASSETS		<u>3,794,327</u>	<u>4,032,556</u>
FUNDS	15		
Unrestricted funds		<u>3,794,327</u>	<u>4,032,556</u>
TOTAL FUNDS		<u>3,794,327</u>	<u>4,032,556</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30.10.23 and were signed on its behalf by:

Mr C Maevy - Trustee



**The League of Friends of Uckfield
Community Hospital CIO**

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

Expenditure to raise funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Governance costs

The costs allocated to Governance costs relate to accountancy fees with regard to the preparation of the period end financial statements and the Independent Examiner's Review.

Tangible fixed assets

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

Improvements to property - Straight line over 25 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's Statement of Financial Position when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

**The League of Friends of Uckfield
Community Hospital CIO**

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

1. ACCOUNTING POLICIES - continued

Financial Instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitute a financing transaction, where the debt instrument is measured at the present value of the future payment discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors greater than one year are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	5,520	4,979
Legacies	-	9,154
	<u>5,520</u>	<u>14,133</u>

3. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Sale of goods and books	72	74
	<u>72</u>	<u>74</u>

4. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	563	1,657
Curr asset inv income	81,517	69,502
	<u>82,080</u>	<u>71,159</u>

**The League of Friends of Uckfield
Community Hospital CIO**

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

5.	INCOME FROM CHARITABLE ACTIVITIES	31.3.23	31.3.22
		£	£
	100+ club	Activity 100+ club	1,118
			1,381
6.	INVESTMENT MANAGEMENT COSTS	31.3.23	31.3.22
		£	£
	Portfolio management	25,094	27,722
7.	CHARITABLE ACTIVITIES COSTS		Direct
			Costs
			£
	100+ club		670
	Gifts to the hospital, staff and patients		22,190
			22,860
8.	SUPPORT COSTS		Governance
			costs
			£
	Other resources expended		2,408
9.	TRUSTEES' REMUNERATION AND BENEFITS		
	There were no trustees' remuneration or other benefits for the period ended 31 March 2023.		
	Trustees' expenses		
	There were no trustees' expenses for the period ended 31 March 2023.		
10.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES		Unrestricted
			fund
			£
	INCOME AND ENDOWMENTS FROM		
	Donations and legacies		14,133
	Charitable activities		
	100+ club		1,381
	Other trading activities		74
	Investment income		71,159
			86,747
	Total		
	EXPENDITURE ON		
	Raising funds		
	Investment management costs		27,722
			27,722
	Charitable activities		
	100+ club		760
	Gifts to the hospital, staff and patients		91,397

**The League of Friends of Uckfield
Community Hospital CIO**

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Other	8,082
Total	127,961
Net gains on investments	36,371
NET INCOME/(EXPENDITURE)	(4,843)
RECONCILIATION OF FUNDS	
Total funds brought forward	4,037,399
TOTAL FUNDS CARRIED FORWARD	4,032,556

11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Totals £
COST			
At 1 April 2022 and 31 March 2023	4,300	44,511	48,811
DEPRECIATION			
At 1 April 2022	-	7,122	7,122
Charge for year	-	1,780	1,780
At 31 March 2023	-	8,902	8,902
NET BOOK VALUE			
At 31 March 2023	4,300	35,609	39,909
At 31 March 2022	4,300	37,389	41,689

12. FIXED ASSET INVESTMENTS

	31.3.23 £	31.3.22 £
Shares	3,263,449	3,406,461
Other	73,232	198,339
	3,336,681	3,604,800

**The League of Friends of Uckfield
Community Hospital CIO**

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

12. FIXED ASSET INVESTMENTS - continued

Additional information as follows:

	Listed investments £
MARKET VALUE	
At 1 April 2022	3,406,461
Additions	1,080,925
Disposals	(1,223,937)
	<u>3,263,449</u>
At 31 March 2023	<u>3,263,449</u>
NET BOOK VALUE	
At 31 March 2023	<u>3,263,449</u>
At 31 March 2022	<u>3,406,461</u>

As per the requirements of FRS102 the investments are shown at market value as on the 31 March 2023. There were no investment assets held outside the UK.

Investments (neither listed nor unlisted) were as follows:

	31.3.23 £	31.3.22 £
Cash held	<u>73,232</u>	<u>198,339</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Other debtors	645	-
Prepayments and accrued income	<u>2,582</u>	<u>9,154</u>
	<u>3,227</u>	<u>9,154</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade creditors	7,111	-
Accrued expenses	<u>2,290</u>	<u>66,518</u>
	<u>9,401</u>	<u>66,518</u>

The Trade creditor of £7,111 is for a Nitric Oxide Monitor purchased in March 2023.

The accruals of £2,290 are for accountancy and independent examination services for the year to 31 March 2023, invoiced in September 2023.

**The League of Friends of Uckfield
Community Hospital CIO**

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

15. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	4,032,556	(238,229)	3,794,327
TOTAL FUNDS	<u>4,032,556</u>	<u>(238,229)</u>	<u>3,794,327</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	88,790	(55,059)	(271,960)	(238,229)
TOTAL FUNDS	<u>88,790</u>	<u>(55,059)</u>	<u>(271,960)</u>	<u>(238,229)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	4,037,399	(4,843)	4,032,556
TOTAL FUNDS	<u>4,037,399</u>	<u>(4,843)</u>	<u>4,032,556</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	86,747	(127,961)	36,371	(4,843)
TOTAL FUNDS	<u>86,747</u>	<u>(127,961)</u>	<u>36,371</u>	<u>(4,843)</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	4,037,399	(243,072)	3,794,327
TOTAL FUNDS	<u>4,037,399</u>	<u>(243,072)</u>	<u>3,794,327</u>

**The League of Friends of Uckfield
Community Hospital CIO**

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

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	175,537	(183,020)	(235,589)	(243,072)
TOTAL FUNDS	<u>175,537</u>	<u>(183,020)</u>	<u>(235,589)</u>	<u>(243,072)</u>

16. RELATED PARTY DISCLOSURES

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

17. CONTINGENT ASSET

Where equipment over £5,000 is provided, it is done so under a Grant arrangement over a 5 year term. Under this arrangement, during a 5 year period, the League of Friends reserves the right to recall any equipment provided should it no longer be in use. In addition to this, if the item of equipment provided is moved from Uckfield hospital to another location within that 5 year period, the grant provides for a depreciated sum to be repaid to the League of Friends. No Provision is made in respect of this contingent asset on the basis that it is felt unlikely that either of these situations would arise.

**The League of Friends of Uckfield
Community Hospital CIO**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,520	4,979
Legacies	-	9,154
	<u>5,520</u>	<u>14,133</u>
Other trading activities		
Sale of goods and books	72	74
Investment income		
Deposit account interest	563	1,657
Curr asset inv income	81,517	69,502
	<u>82,080</u>	<u>71,159</u>
Charitable activities		
100+ club	1,118	1,381
	<u>1,118</u>	<u>1,381</u>
Total incoming resources	88,790	86,747
EXPENDITURE		
Investment management costs		
Portfolio management	25,094	27,722
Charitable activities		
100+ Club expenses	670	760
Gifts to the hospital, staff and patients	22,190	91,397
	<u>22,860</u>	<u>92,157</u>
Other		
Maintenance costs	780	1,020
Refreshments for hosp staff	1,653	1,618
Subscriptions	384	645
Gifts	100	303
Improvements to property	1,780	1,780
	<u>4,697</u>	<u>5,366</u>
Support costs		
Finance		
Bank charges	-	77
Governance costs		
Secretarial expenses	97	669
Accountancy and legal fees	2,311	1,970
	<u>2,408</u>	<u>2,639</u>
Total resources expended	55,059	127,961
Net income/(expenditure) before gains and losses	33,731	(41,214)

This page does not form part of the statutory financial statements

**The League of Friends of Uckfield
Community Hospital CIO**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(95,380)	37,081
Net expenditure	<u>(61,649)</u>	<u>(4,133)</u>

This page does not form part of the statutory financial statements

