

THE LEAGUE OF FRIENDS OF THE BEXHILL HOSPITAL CIO

England & Wales · Charity number 1169175

Details

Status Registered

Legal form CIO

Registered 2016-09-14

Register [View on the Charity Commission register](#)

Contact

Address 41 Broad Oak Lane
Bexhill-On-Sea
TN39 4LG

Phone 01424844524

Email info@bexhillhospitalfriends.org.uk

Website www.bexhillhospitalfriends.org.uk

Activities

Objects: TO RELIEVE SICKNESS AND PRESERVE THE HEALTH OF THE RESIDENTS OF BEXHILL ON SEA PRIMARILY, BUT NOT EXCLUSIVELY, THROUGH THE BEXHILL HOSPITAL, BY PROVIDING OR ASSISTING IN THE PROVISION OF EQUIPMENT FACILITIES, AMENITIES AND SERVICES WHICH ARE NOT NORMALLY PROVIDED BY THE STATUTORY AUTHORITIES.

Activities: APART FROM SUPPORTING THE LOCAL HOSPITAL AND HEALTHCARE PROVIDERS BY PURCHASING MEDICAL EQUIPMENT AND ENHANCING THE TIME PATIENTS SPEND IN HOSPITAL,

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£304,698	£227,437	-	-
2024-12-31	£1,143,794	£212,192	£4,639,553	0
2023-12-31	£187,269	£256,955	-	-
2022-12-31	£234,753	£231,492	-	-
2021-12-31	£74,894	£41,218	-	-
2020-12-31	£132,806	£200,768	-	-

Trustees

Name	Role	Appointed
Alison Turner		2024-07-11
BARRY LESLIE HINVES		2026-04-15
CHRISTOPHER JOHN ASHFORD		2016-09-14
Christine Ann Madeley		2016-09-14
Dr Peter Duncan Dewhurst		2019-02-14
Graham Cox		2019-12-05
HELEN JANE KNIGHT		2017-01-01
HELEN PATRICIA KREMER		2016-09-14
Helen Alice Downton		2019-12-05
JOHN HENRY THOMAS DOWLING		2016-09-14
LYNDA KIVITY-RAY		2025-07-10
MALCOLM REYNOLDS TYSOE		2023-09-14
MARK SIVYER		2016-09-14
Molly Jessica Dowling		2023-12-07
Nigel Ray		2020-02-13
PAUL THOMAS MAHONEY		2026-04-15
PETER GERALD MITCHELL-DAVIS		2016-09-14
Peter John Blatchly		2026-04-15

THE LEAGUE OF FRIENDS OF THE BEXHILL HOSPITAL CIO

England & Wales - Charity number 1169175

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025
FOR
THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

GMP Audit Limited, Statutory Auditor
20 Eversley Road
Bexhill on Sea
East Sussex
TN40 1HE

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025**

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 19
Detailed Statement of Financial Activities	20 to 21

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2025**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2025. 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

Policies and objectives:

The objects of the League are:-

To foster and maintain the interest of the public in the life and work of the Bexhill Hospital.

To relieve sickness and to preserve the health of the residents of Bexhill-on-Sea primarily, but not exclusively, through the Bexhill Hospital, by providing or assisting in the provision of equipment, facilities, amenities and services which are not normally provided by the statutory authorities.

The aims of the Charity are therefore to support the continuing development of Bexhill Hospital mainly by supplementing funds available for equipment as well as for research education and training. Additionally, the Charity aims to foster interest in the work of the Hospital by the provision of voluntary work within the Hospital.

Strategies for achieving objectives:

These included holding regular meetings of the Management Committee to keep close control over income and expenditure and liaising with the Hospital Trust to obtain details of what equipment is needed or whether the provision of funds for improvement or enhancement of staff or other facilities could be made. The Charity also seeks to publicise its efforts inter alia by holding a variety of events both small and large throughout the year, a prize draw, collecting at local store and the sale of Christmas Cards.

Significant activities

Legacy income is a significant part of the Charity's overall income and as such the Charity will be doing all it can to promote itself as a Charity worthy of charitable giving. The accounts give a full picture of the extent of the grants made. The Management committee continues to encourage the Hospital to approach the League for donations of any kind for items however large or small.

Public benefit

The trustees have complied with their duty in the Charities Act to have due regard to guidelines issued by the Charity Commission on public benefit. The charity is involved in the provision of equipment, facilities and amenities to relieve the sickness and preserve the health of the residents of Bexhill-on-Sea.

Grantmaking

The League will agree to making a grant to local organisations whose aims also meet its objectives. The League does not make grants to individuals.

Volunteers

The League has the benefit of being able to call upon approximately 60 Volunteers to work in our shop in Outpatients within the Hospital. The net worth of these Volunteers is almost inestimable and their service is greatly appreciated by both the League and the Hospital. The Trustees take the opportunity of thanking all the Volunteers for the work they do throughout the year.

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2025**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The main charitable activity during the year was providing grants to Bexhill Hospital. The grants were awarded for the purchase of new equipment and the refurbishment of facilities used by the patients and staff. A full list of the grants awarded is given in note 8 and are in accordance with the charitable objectives.

The grants awarded were chosen for the positive impact on the treatment of patients living in the Bexhill area, who would otherwise have to wait longer or travel further for treatment.

The charity owns a beach chalet on Bexhill seafront and this is for the use of the staff of Bexhill Hospital. The costs to maintain the chalet are minimal and the benefit to the wellbeing of the staff is considered an important factor for retaining ownership.

Fundraising activities

The League normally organises several activities throughout the year, which are designed to present the League and its objects to the public to secure funds to be passed back to the Hospital.

The League operates two shops within Bexhill Hospital, following reopening the Irvine Unit on 8th September. The shop which now also have sandwiches and is open to patients, visitors and staff and is manned by volunteers. The profit from the shop is used in the furtherance of the charitable activities.

The League has its own lottery within the Unity Lottery which will bring 50p in the £1 to the League.

We held the second of our fund-raising buffet dance fundraising evening in October.

These activities all help to foster a team spirit between League members. As important as making a profit for the League, is the fact that each event publicises the work of the League and increases awareness of what the League does.

Investment performance

The bulk of its funds held in interest bearing bank and building society accounts. The Trustees consider this to be the simplest and most risk free method to earn income and maintain capital value. The market is constantly monitored to ensure the best interest rates.

FINANCIAL REVIEW

Financial position

During the year projects totalling £172,847 (2024 - £203,523) were approved. The net figure for the year was £168,706 (2024- £178,147) after adjusting for items previously authorised but not purchased.

With income for the year totalling £304,698 the year ended with a satisfactory balance from which to support the continued expansion and upgrading of the hospital and the provision of further medical equipment for the use of the community.

On a fund basis the assets are available and adequate to fulfil the obligations of the Charity.

Principal funding sources

The main source of funding this year was from legacies, and the increase in interest receivable on deposits has enabled the Charity to fund various projects throughout the year.

Investment policy and objectives

The trustees have decided not to undertake any speculative investment, for example in equities. The League's resources are deposited with Cambridge and Counties Bank, Close Brothers Group, Hampshire Trust Bank, Redwood Bank and United Trust Bank in order to obtain the best possible rates of interest.

THE LEAGUE OF FRIENDS OF THE BEXHILL HOSPITAL CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2025

FINANCIAL REVIEW

Reserves policy

The Balance Sheet shows total reserves of restricted and unrestricted funds of £4,716,814 of which Nil are restricted funds and £4,716,814 are unrestricted. This far exceeds the amount the Charity wishes to maintain on a regular basis.

It is not the trustees intention to accumulate funds but to finance improvements and purchase medical equipment for the benefit of the community.

FUTURE PLANS

Our desire to provide the people of Bexhill with the very best medical care possible, motivates each and every member of our League of friends.

We have plans to improve the facilities for patients and carers at the Irvine Unit, a rehabilitation unit that's aim is to help people regain sufficient confidence and strength to return home. We also have plans to work with the NHS trust and others to provide the very latest and most advanced equipment in our region.

The Friends of Bexhill hospital was created to help all our residents who found themselves in need of hospital treatment our purpose and determination has not changed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, being a Constitution of a Charitable Incorporated Organisation. This closely follows the 'Association' model constitution for a CIO, published by the Charity Commission.

Recruitment and appointment of new trustees

The members of the Committee are also charity trustees for the purpose of charity law. The officers of the League include a Chairman, Vice-Chairman, Honorary Secretary, Honorary Treasurer and Honorary Gift Aid Secretary. The Chairman and Vice-Chairman are elected by the General Committee and the other officers are elected at the Annual General Meeting.

All other members of the Committee are elected at the Annual General Meeting and retire after three years but are eligible for re-election. The Committee may fill any vacancy, and any person nominated to fill a casual vacancy shall go out of office at the next annual General Meeting and be eligible for re-election. The Committee has full power to conduct the business of the League free from control of Her Majesty's Government, the Regional Authority, the East Sussex Hospitals NHS Trust or any other person or body. Traditional business and medical skills are well represented on the Committee. In an effort to maintain this broad mix, in the event of particular skills being lost due to death or retirement, individuals are approached to offer themselves for election to the Committee.

There are five Committee meetings each year, during which all decisions are made by the Trustees present.

Organisational structure

Social Committee:

The operation of the canteen and shops.

Induction and training of new trustees

All Trustees are handpicked for the knowledge and expertise that they can contribute to the Committee. Their induction and training occurs during and as a result of Committee Meetings.

Related parties

The League of Friends of the Bexhill Hospital frequently enhances financial contributions made by The Friends of the Conquest Hospital, Hastings in the provision of medical equipment in order to benefit Bexhill patients.

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at a reasonable level, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

The charity is insured through a scheme run by Ansvar, covering all members, helpers and voluntary workers of The League of Friends of the Bexhill Hospital. The trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the significant risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1169175

Principal address

Sunbeams
41 Broad Oak Lane
Bexhill-on-Sea
East Sussex
TN39 4LG

Trustees

Chairman: Mr N Ray
Vice Chairman: Miss M J Dowling
Honorary Secretary: Mr J H T Dowling
Honorary Treasurer: Mr C J Ashford
Honorary Gift Aid Secretary: Mrs L J Walter

Mrs H K Chapman (resigned as Trustee on 06.02.25)
Mr G Cox
Dr P D Dewhurst
Mrs H A Downton
Mrs P I Easton (resigned as Trustee on 16.04.25)
Mr R Foxall (resigned as Trustee on 06.02.25)
Mrs B Hollingsworth
Mrs A E Kerr (resigned as Trustee on 16.04.25)
Mrs L Kivity-Ray (appointed as Trustee 10.07.25)
Miss H J Knight
Dr H P Kremer
Miss C A Madeley
Mr P G Mitchell-Davis
Mr R Poll
Mrs S Robinsshaw (resigned as Trustee on 06.02.25)
Mr M Sivyver
Mr P J Stiles (resigned as Trustee on 04.12.25)
Mrs A Turner
M R Tysoe

Committee member

Mr P J Stiles

Auditors

GMP Audit Limited, Statutory Auditor
20 Eversley Road
Bexhill on Sea
East Sussex
TN40 1HE

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

Gaby Hardwicke
2 Eversley Road
Bexhill-on-Sea
East Sussex
TN40 1EY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

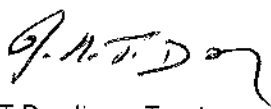
Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. 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.

Approved by order of the board of trustees on 15th April 2026 and signed on its behalf by:



J H T Dowling - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

Opinion

We have audited the financial statements of The League of Friends of The Bexhill Hospital CIO (the 'charity') for the year ended 31st December 2025 which comprise the Statement of Financial Activities, the Balance Sheet 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom 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 Auditors' 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 Annual Report, other than the financial statements and our Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

Matters on which we are required to report by exception

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

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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, the trustees are responsible for the preparation of the 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.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management which included consideration of known or suspected instances of non-compliance with laws and regulations and fraud.
- Reviewing, evaluating and testing systems and controls to assess their effectiveness to prevent and detect irregularities.
- Identifying, reviewing and testing of journal entries.
- Challenging assumptions and judgements made by management in respect of significant accounting estimates.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

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 auditors' 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.

GMP Audit Ltd.

GMP Audit Limited, Statutory Auditor
20 Eversley Road
Bexhill on Sea
East Sussex
TN40 1HE

29th April 2026

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	47,168	-	47,168	930,968
Other trading activities	3	67,940	-	67,940	37,482
Investment income	4	189,590	-	189,590	175,344
Total		304,698	-	304,698	1,143,794
EXPENDITURE ON					
Raising funds	5	41,049	-	41,049	18,523
Charitable activities					
Equipment & facility grants	6	155,485	-	155,485	176,779
Support costs		6,882	-	6,882	5,904
Expenditure on equipment for GP's surgeries		23,440	-	23,440	10,493
Other		581	-	581	493
Total		227,437	-	227,437	212,192
NET INCOME					
Transfers between funds	15	77,261 1,279	- (1,279)	77,261 -	931,602 -
Net movement in funds		78,540	(1,279)	77,261	931,602
RECONCILIATION OF FUNDS					
Total funds brought forward		4,638,274	1,279	4,639,553	3,707,951
TOTAL FUNDS CARRIED FORWARD		4,716,814	-	4,716,814	4,639,553

The notes form part of these financial statements

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**BALANCE SHEET
31ST DECEMBER 2025**

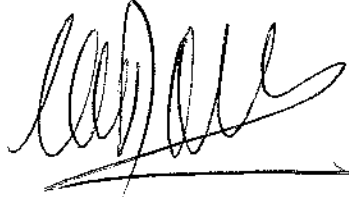
	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	9,774	-	9,774	12,129
CURRENT ASSETS					
Stocks	12	2,535	-	2,535	2,330
Debtors	13	85,496	-	85,496	172,900
Cash at bank and in hand		4,785,113	-	4,785,113	4,722,050
		<u>4,873,144</u>	-	<u>4,873,144</u>	<u>4,897,280</u>
CREDITORS					
Amounts falling due within one year	14	(166,104)	-	(166,104)	(269,856)
NET CURRENT ASSETS		<u>4,707,040</u>	-	<u>4,707,040</u>	<u>4,627,424</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,716,814</u>	-	<u>4,716,814</u>	<u>4,639,553</u>
NET ASSETS		<u>4,716,814</u>	-	<u>4,716,814</u>	<u>4,639,553</u>
FUNDS	15				
Unrestricted funds				4,716,814	4,638,274
Restricted funds				-	1,279
TOTAL FUNDS				<u>4,716,814</u>	<u>4,639,553</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15th April 2026 and were signed on its behalf by:

N Ray - Trustee



C J Ashford - Trustee



The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025**

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.

The accounts have been prepared on a Going Concern basis. The legal status of the Charity changed to a Charitable Incorporated Organisation as detailed in the Trustees Report, whereby all assets and liabilities of the Charity transferred to the new Charity.

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.

For legacies, receipt is probable when there has been grant of probate, the executors have established that there are sufficient assets in the estate to pay the legacy, after settling any liabilities, and any conditions attached to the legacy have either been met or are within the control of the charity.

Investment income is recognised when its receipt is probable and the amount receivable can be measured reliably.

Expenditure

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

All costs incurred relate to the one charitable activity of the charity.

Tangible fixed assets

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

Plant and machinery	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance

No provision for depreciation has been made on the beach chalet as the building is properly maintained to standards that ensure that its residual value is not less than its book value.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2025**

1. ACCOUNTING POLICIES - continued

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Legacies receivable are valued at the amount notified as being receivable by the executors, once probate has been granted and the amount can be measured reliably.

Cash at bank

Cash at bank includes cash and short term highly liquid investments.

Creditors

Creditors and provisions are recognised where the charity 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 income

Grant income has been recognised under the performance model.

Grants that do not specify any future performance-related conditions are recorded when the grant proceeds are received or receivable. Any grant that imposes specified future performance-related conditions is recognised only when the performance-related conditions are met. Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations (including in memory of deceased relatives and friends)	3,855	5,391
Tax refund on gift aid donations, subscriptions and legacies	1,451	748
Legacies	37,844	921,560
Subscriptions	4,018	3,269
	47,168	930,968

The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2025**

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Shop income	62,383	32,092
Buffet dance and raffle	5,447	5,081
Sale of Christmas cards	110	309
	<u>67,940</u>	<u>37,482</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Income from cash investments	<u>189,590</u>	<u>175,344</u>

5. RAISING FUNDS

Other trading activities

	2025	2024
	£	£
Purchases	37,738	16,691
Shop equipment & repairs	1,233	-
Buffet dance	1,815	1,638
Purchase of Christmas cards	243	174
Lottery registration fee	20	20
	<u>41,049</u>	<u>18,523</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Equipment & facility grants	3,255	145,266	6,964	155,485
Support costs	-	-	6,882	6,882
Expenditure on equipment for GP's surgeries	-	23,440	-	23,440
	<u>3,255</u>	<u>168,706</u>	<u>13,846</u>	<u>185,807</u>

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2025**

7. GRANTS PAYABLE

	2025	2024
	£	£
Equipment & facility grants	145,266	167,654
Expenditure on equipment for GP's surgeries	23,440	10,493
	<u>168,706</u>	<u>178,147</u>

The total grants paid to institutions during the year was as follows:

	2025	2024
	£	£
Items authorised in earlier years and not purchased or reductions to final costs	(4,142)	(25,376)
Couches - Medisave Little Common Surgery	-	10,493
Defiberator and storage case	-	5,099
Air Seal	-	10,000
Telerehabilitation System	-	7,747
Lucas 3 Chest Compression System (B)	-	12,524
Diabetic Eye Screen software	-	42,960
Sack System (C)	-	100,000
Sara Plus UK x 2 (B)	-	14,700
Benches (B)	2,500	-
Aircon Units (B)	6,125	-
24hr Blood Pressure ABI System - Little Common Surgery	4,349	-
Doppler ABI CryoPro Mini - Little Common Surgery	2,206	-
Couches - Little Common Surgery	16,885	-
Combe Valley Hospital Upgrades	104,806	-
Rider Recliner Chairs & Shower Chair (B)	9,987	-
Toro Theratrainers x 2 (B)	25,990	-
	<u>168,706</u>	<u>178,147</u>

The above grants for equipment were approved as payable to East Sussex Hospitals NHS Trust for (B) Bexhill Hospital and (C) Conquest Hospital.

The grants cover the costs of improvements and amenities for patients and staff at Bexhill Hospital and contributions towards the cost of equipment at Bexhill Hospital and at other hospitals used by the people of Bexhill.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2025**

8. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Other resources expended	-	581	-	-	581
Equipment & facility grants	2,312	-	3,802	850	6,964
Support costs	-	-	-	6,882	6,882
	<u>2,312</u>	<u>581</u>	<u>3,802</u>	<u>7,732</u>	<u>14,427</u>

Support costs, included in the above, are as follows:

Management

	2025 Equipment & facility grants £	2024 Total activities £
Insurance	523	805
Printing, postage & stationery	380	886
Promotional materials	1,042	-
Website costs	105	101
Probate notifications	262	400
	<u>2,312</u>	<u>2,192</u>

Finance

	2025 Other resources expended £	2024 Total activities £
Bank charges	581	325

Other

	2025 Equipment & facility grants £	2024 Total activities £
Patient's Christmas presents & volunteer party	442	699
TV maintenance - Irvine Unit	1,904	1,239
Chalet expenses	1,349	1,256
Notice Board	60	-
ICO fee	47	-
	<u>3,802</u>	<u>3,194</u>

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2025**

**8. SUPPORT COSTS - continued
Governance costs**

			2025	2024
	Equipment & facility grants £	Support costs £	Total activities £	Total activities £
Auditors' remuneration	-	6,882	6,882	6,072
Annual report and newsletters	850	-	850	495
	850	6,882	7,732	6,567

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

Trustees' expenses

During the year payments totalling £590 (2024 - £723) were paid to four trustees as reimbursement for Christmas presents for patients, postage, stationery, and other committee expenses.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	930,968	-	930,968
Other trading activities	37,482	-	37,482
Investment income	175,344	-	175,344
Total	1,143,794	-	1,143,794
EXPENDITURE ON			
Raising funds	18,523	-	18,523
Charitable activities			
Equipment & facility grants	176,779	-	176,779
Support costs	5,904	-	5,904
Expenditure on equipment for GP's surgeries	10,493	-	10,493
Other	493	-	493
Total	212,192	-	212,192
NET INCOME	931,602	-	931,602
RECONCILIATION OF FUNDS			
Total funds brought forward	3,706,672	1,279	3,707,951

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2025**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	4,638,274	1,279	4,639,553

11. TANGIBLE FIXED ASSETS

	Beach chalet No. 21 South £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1st January 2025 and 31st December 2025	355	5,220	45,289	50,864
DEPRECIATION				
At 1st January 2025	-	1,044	37,691	38,735
Charge for year	-	835	1,520	2,355
At 31st December 2025	-	1,879	39,211	41,090
NET BOOK VALUE				
At 31st December 2025	355	3,341	6,078	9,774
At 31st December 2024	355	4,176	7,598	12,129

12. STOCKS

	2025 £	2024 £
Shop stock	2,535	2,330

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	80,496	85,972
Legacies & donations receivable	5,000	86,928
	85,496	172,900

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2025**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	6,390	5,712
Accruals for grants payable	159,714	264,144
	<u>166,104</u>	<u>269,856</u>

15. MOVEMENT IN FUNDS

	At 1/1/25 £	Net movement in funds £	Transfers between funds £	At 31/12/25 £
Unrestricted funds				
General fund	4,538,274	77,261	1,279	4,616,814
Designated fund	100,000	-	-	100,000
	4,638,274	77,261	1,279	4,716,814
Restricted funds				
Physiotherapy department - Irvine Unit	400	-	(400)	-
Renal Unit	879	-	(879)	-
	1,279	-	(1,279)	-
TOTAL FUNDS	4,639,553	77,261	-	4,716,814

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	304,698	(227,437)	77,261
TOTAL FUNDS	304,698	(227,437)	77,261

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2025**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	3,606,672	931,602	4,538,274
Designated fund	100,000	-	100,000
	<u>3,706,672</u>	<u>931,602</u>	<u>4,638,274</u>
Restricted funds			
Physiotherapy department - Irvine Unit	400	-	400
Renal Unit	879	-	879
	<u>1,279</u>	<u>-</u>	<u>1,279</u>
TOTAL FUNDS	<u>3,707,951</u>	<u>931,602</u>	<u>4,639,553</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,143,794	(212,192)	931,602
	<u>1,143,794</u>	<u>(212,192)</u>	<u>931,602</u>
TOTAL FUNDS	<u>1,143,794</u>	<u>(212,192)</u>	<u>931,602</u>

The Designated fund is a set aside minimum reserve amount which the Trustees consider is the minimum amount required for the charity to operate.

The Physiotherapy department - Irvine Unit and Renal Unit funds are amounts donated for the specific use in those departments.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2025.

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations (including in memory of deceased relatives and friends)	3,855	5,391
Tax refund on gift aid donations, subscriptions and legacies	1,451	748
Legacies	37,844	921,560
Subscriptions	4,018	3,269
	47,168	930,968
Other trading activities		
Shop income	62,383	32,092
Buffet dance and raffle	5,447	5,081
Sale of Christmas cards	110	309
	67,940	37,482
Investment income		
Income from cash investments	189,590	175,344
Total incoming resources	304,698	1,143,794
EXPENDITURE		
Other trading activities		
Shop purchases	37,190	16,583
Sundry shop expenses	548	108
Shop equipment & repairs	1,233	-
Buffet dance	1,815	1,638
Purchase of Christmas cards	243	174
Lottery registration fee	20	20
	41,049	18,523
Charitable activities		
Arts in healthcare	900	300
Plant and machinery	835	1,044
Motor vehicles	1,520	1,900
Grants payable	168,706	178,147
	171,961	181,391
Support costs		
Management		
Insurance	523	805
Printing, postage & stationery	380	886
Carried forward	903	1,691

This page does not form part of the statutory financial statements

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025**

	2025 £	2024 £
Management		
Brought forward	903	1,691
Promotional materials	1,042	-
Website costs	105	101
Probate notifications	262	400
	2,312	2,192
Finance		
Bank charges	581	325
Other		
Patient's Christmas presents & volunteer party	442	699
TV maintenance - Irvine Unit	1,904	1,239
Chalet expenses	1,349	1,256
Notice Board	60	-
ICO fee	47	-
	3,802	3,194
Governance costs		
Auditors' remuneration	6,882	6,072
Annual report and newsletters	850	495
	7,732	6,567
Total resources expended	227,437	212,192
Net income	77,261	931,602

This page does not form part of the statutory financial statements

THE LEAGUE OF FRIENDS OF THE BEXHILL HOSPITAL CIO

England & Wales - Charity number 1169175

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

GMP Audit Limited, Statutory Auditor
20 Eversley Road
Bexhill on Sea
East Sussex
TN40 1HE

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 8
Statement of Financial Activities	9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Cash Flow Statement	12
Notes to the Financial Statements	13 to 22

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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

Policies and objectives:

The objects of the League are:-

To foster and maintain the interest of the public in the life and work of the Bexhill Hospital.

To relieve sickness and to preserve the health of the residents of Bexhill-on-Sea primarily, but not exclusively, through the Bexhill Hospital, by providing or assisting in the provision of equipment, facilities, amenities and services which are not normally provided by the statutory authorities.

The aims of the Charity are therefore to support the continuing development of Bexhill Hospital mainly by supplementing funds available for equipment as well as for research education and training. Additionally, the Charity aims to foster interest in the work of the Hospital by the provision of voluntary work within the Hospital.

Strategies for achieving objectives:

These included holding regular meetings of the Management Committee to keep close control over income and expenditure and liaising with the Hospital Trust to obtain details of what equipment is needed or whether the provision of funds for improvement or enhancement of staff or other facilities could be made. The Charity also seeks to publicise its efforts inter alia by holding a variety of events both small and large throughout the year, a prize draw, collecting at local store and the sale of Christmas Cards.

Significant activities

Legacy income is a significant part of the Charity's overall income and as such the Charity will be doing all it can to promote itself as a Charity worthy of charitable giving. The accounts give a full picture of the extent of the grants made. The Management committee continues to encourage the Hospital to approach the League for donations of any kind for items however large or small.

Public benefit

The trustees have complied with their duty in the Charities Act to have due regard to guidelines issued by the Charity Commission on public benefit. The charity is involved in the provision of equipment, facilities and amenities to relieve the sickness and preserve the health of the residents of Bexhill-on-Sea.

Grant making

The League will agree to making a grant to local organisations whose aims also meet its objectives. The League does not make grants to individuals.

Volunteers

The League has the benefit of being able to call upon approximately 60 Volunteers to work in our shop in Outpatients within the Hospital. The net worth of these Volunteers is almost inestimable and their service is greatly appreciated by both the League and the Hospital. The Trustees take the opportunity of thanking all the Volunteers for the work they do throughout the year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The main charitable activity during the year was providing grants to Bexhill Hospital. The grants were awarded for the purchase of new equipment and the refurbishment of facilities used by the patients and staff. A full list of the grants awarded is given in note 8 and are in accordance with the charitable objectives.

The grants awarded were chosen for the positive impact on the treatment of patients living in the Bexhill area, who would otherwise have to wait longer or travel further for treatment.

The charity owns a beach chalet on Bexhill seafront and this is for the use of the staff of Bexhill Hospital. The costs to maintain the chalet are minimal and the benefit to the wellbeing of the staff is considered an important factor for retaining ownership.

Fundraising activities

The League normally organise a number of activities throughout the year, which are designed to present the League and its objects to the public to secure funds to be passed back to the Hospital.

The League operates a shop within Bexhill Hospital. The shop is open to patients, visitors and staff and is manned by volunteers. The profit from the shop is used in the furtherance of the charitable activities.

The League has its own lottery within the Unity Lottery which will bring 50p in the £1 to the League.

We held the first of our fund raising buffet dance fundraising evening in October.

These activities all help to foster a team spirit between League members. As important as making a profit for the League, is the fact that each event publicises the work of the League and increases awareness of what the League is able to do.

Investment performance

The bulk of its funds held in interest bearing bank and building society accounts. The Trustees consider this to be the simplest and most risk free method to earn income and maintain capital value. The market is constantly monitored to ensure the best interest rates.

FINANCIAL REVIEW

Financial position

During the year projects totalling £203,523 (2023 - £232,503) were approved. The net figure for the year was £178,147 (2023 - £232,330) after adjusting for items previously authorised but not purchased.

With income for the year totalling £1,143,794 the year ended with a satisfactory balance from which to support the continued expansion and upgrading of the hospital and the provision of further medical equipment for the use of the community.

On a fund basis the assets are available and adequate to fulfil the obligations of the Charity.

Principal funding sources

The main source of funding this year was from legacies, and the increase in interest receivable on deposits has enabled the Charity to fund various projects throughout the year.

Investment policy and objectives

The trustees have decided not to undertake any speculative investment, for example in equities. The League's resources are deposited with Cambridge and Counties Bank, Close Brothers Group, Hampshire Trust Bank, Redwood Bank and United Trust Bank in order to obtain the best possible rates of interest.

FINANCIAL REVIEW

Reserves policy

The Balance Sheet shows total reserves of restricted and unrestricted funds of £4,639,553 of which £1,279 are restricted funds and £4,638,274 are unrestricted. This far exceeds the amount the Charity wishes to maintain on a regular basis.

It is not the trustees intention to accumulate funds but to finance improvements and purchase medical equipment for the benefit of the community.

FUTURE PLANS

Our desire to provide the people of Bexhill with the very best medical care possible, motivates each and every member of our League of friends.

We have plans to improve the facilities for patients and carers at the Irvine Unit, a rehabilitation unit that's aim is to help people regain sufficient confidence and strength to return home. We also have plans to work with the NHS trust and others to provide the very latest and most advanced equipment in our region.

The Friends of Bexhill hospital was created to help all our residents who found themselves in need of hospital treatment our purpose and determination has not changed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, being a Constitution of a Charitable Incorporated Organisation. This closely follows the 'Association' model constitution for a CIO, published by the Charity Commission.

Recruitment and appointment of new trustees

The members of the Committee are also charity trustees for the purpose of charity law. The officers of the League include a Chairman, Vice-Chairman, Honorary Secretary, Honorary Treasurer and Honorary Gift Aid Secretary. The Chairman and Vice-Chairman are elected by the General Committee and the other officers are elected at the Annual General Meeting.

All other members of the Committee are elected at the Annual General Meeting and retire after three years but are eligible for re-election. The Committee may fill any vacancy, and any person nominated to fill a casual vacancy shall go out of office at the next annual General Meeting and be eligible for re-election. The Committee has full power to conduct the business of the League free from control of Her Majesty's Government, the Regional Authority, the East Sussex Hospitals NHS Trust or any other person or body. Traditional business and medical skills are well represented on the Committee. In an effort to maintain this broad mix, in the event of particular skills being lost due to death or retirement, individuals are approached to offer themselves for election to the Committee.

There are five Committee meetings each year, during which all decisions are made by the Trustees present.

Organisational structure

Social Committee:

The operation of the canteen and shops.

Induction and training of new trustees

All Trustees are handpicked for the knowledge and expertise that they can contribute to the Committee. Their induction and training occurs during and as a result of Committee Meetings.

Related parties

The League of Friends of the Bexhill Hospital frequently enhances financial contributions made by The Friends of the Conquest Hospital, Hastings in the provision of medical equipment in order to benefit Bexhill patients.

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at a reasonable level, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

The charity is insured through a scheme run by Attend, covering all members, helpers and voluntary workers of The League of Friends of the Bexhill Hospital. The trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the significant risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1169175

Principal address
Sunbeams
41 Broad Oak Lane
Bexhill-on-Sea
East Sussex
TN39 4LG

Trustees

Chairman: Mr M Sivyver
Vice Chairman: Mr N Ray
Honorary Secretary: Mr J H T Dowling
Honorary Treasurer: Mr C J Ashford
Honorary Gift Aid Secretary: Mrs L J Walter

Mrs H K Chapman
Mr G Cox
Dr P D Dewhurst
Miss M J Dowling
Mrs H A Downton
Mrs P I Easton
Mr R Foxall
Mr G T Frost (resigned as Trustee on 11.07.24)
Mrs B Hollingsworth
Mrs A E Kerr
Miss H J Knight
Dr H P Kremer
Miss C A Madeley
Mr P G Mitchell-Davis
Mr R Poll
Mr N Ray
Mrs S Robinshaw
Mr P J Stiles
Ms A Turner (appointed as Trustee on 11.07.24)
M R Tysoe

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

GMP Audit Limited, Statutory Auditor
20 Eversley Road
Bexhill on Sea
East Sussex
TN40 1HE

Solicitors

Gaby Hardwicke
2 Eversley Road
Bexhill-on-Sea
East Sussex
TN40 1EY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those 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;
- make judgements 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 business.

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

Approved by order of the board of trustees on 16 April 2025 and signed on its behalf by:

J H T Dowling - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

Opinion

We have audited the financial statements of The League of Friends of The Bexhill Hospital CIO (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (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 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom 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 Auditors' 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 Annual Report, other than the financial statements and our Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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 where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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, the trustees are responsible for the preparation of the 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.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management which included consideration of known or suspected instances of non-compliance with laws and regulations and fraud.
- Reviewing, evaluating and testing systems and controls to assess their effectiveness to prevent and detect irregularities.
- Identifying, reviewing and testing of journal entries.
- Challenging assumptions and judgements made by management in respect of significant accounting estimates.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

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 auditors' 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.

GMP Audit Limited, Statutory Auditor
20 Eversley Road
Bexhill on Sea
East Sussex
TN40 1HE

24 April 2025

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	930,968	-	930,968	53,202
Other trading activities	3	37,482	-	37,482	21,870
Investment income	4	175,344	-	175,344	112,197
Total		<u>1,143,794</u>	<u>-</u>	<u>1,143,794</u>	<u>187,269</u>
EXPENDITURE ON					
Raising funds	5	18,523	-	18,523	10,540
Charitable activities	6				
Equipment & facility grants		176,779	-	176,779	237,846
Support costs		5,904	-	5,904	-
Expenditure on equipment for GP's surgeries		10,493	-	10,493	8,462
Other		<u>493</u>	<u>-</u>	<u>493</u>	<u>107</u>
Total		<u>212,192</u>	<u>-</u>	<u>212,192</u>	<u>256,955</u>
NET INCOME/(EXPENDITURE)		931,602	-	931,602	(69,686)
RECONCILIATION OF FUNDS					
Total funds brought forward		3,706,672	1,279	3,707,951	3,777,637
TOTAL FUNDS CARRIED FORWARD		<u><u>4,638,274</u></u>	<u><u>1,279</u></u>	<u><u>4,639,553</u></u>	<u><u>3,707,951</u></u>

The notes form part of these financial statements

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

BALANCE SHEET
31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	12,129	-	12,129	9,853
CURRENT ASSETS					
Stocks	12	2,330	-	2,330	1,321
Debtors	13	172,900	-	172,900	72,178
Cash at bank		4,720,771	1,279	4,722,050	3,844,297
		<u>4,896,001</u>	<u>1,279</u>	<u>4,897,280</u>	<u>3,917,796</u>
CREDITORS					
Amounts falling due within one year	14	(269,856)	-	(269,856)	(219,698)
NET CURRENT ASSETS		<u>4,626,145</u>	<u>1,279</u>	<u>4,627,424</u>	<u>3,698,098</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,638,274</u>	<u>1,279</u>	<u>4,639,553</u>	<u>3,707,951</u>
NET ASSETS		<u><u>4,638,274</u></u>	<u><u>1,279</u></u>	<u><u>4,639,553</u></u>	<u><u>3,707,951</u></u>
FUNDS	15				
Unrestricted funds				4,638,274	3,706,672
Restricted funds				1,279	1,279
TOTAL FUNDS				<u><u>4,639,553</u></u>	<u><u>3,707,951</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 April 2025 and were signed on its behalf by:

M Sivyver - Trustee

C J Ashford - Trustee

The notes form part of these financial statements

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	707,629	(151,120)
Net cash provided by/(used in) operating activities		707,629	(151,120)
Cash flows from investing activities			
Purchase of tangible fixed assets		(5,220)	-
Interest received		175,344	112,197
Net cash provided by investing activities		170,124	112,197
Change in cash and cash equivalents in the reporting period		877,753	(38,923)
Cash and cash equivalents at the beginning of the reporting period		3,844,297	3,883,220
Cash and cash equivalents at the end of the reporting period		4,722,050	3,844,297

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	931,602	(69,686)
Adjustments for:		
Depreciation charges	2,944	2,374
Interest received	(175,344)	(112,197)
Decrease/(increase) in legacies due	(81,928)	50,000
Increase/(decrease) in grants payable	49,991	11,982
Increase in stocks	(1,009)	(1,002)
Increase in debtors	(18,794)	(33,093)
Increase in creditors	167	502
Net cash provided by/(used in) operations	<u>707,629</u>	<u>(151,120)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/24 £	Cash flow £	At 31/12/24 £
Net cash			
Cash at bank	<u>3,844,297</u>	<u>877,753</u>	<u>4,722,050</u>
	<u>3,844,297</u>	<u>877,753</u>	<u>4,722,050</u>
Total	<u>3,844,297</u>	<u>877,753</u>	<u>4,722,050</u>

Basis of preparing the financial statements

The accounts have been prepared on a Going Concern basis. The legal status of the Charity changed to a Charitable Incorporated Organisation as detailed in the Trustees Report, whereby all assets and liabilities of the Charity transferred to the new Charity.

Income

For legacies, receipt is probable when there has been grant of probate, the executors have established that there are sufficient assets in the estate to pay the legacy, after settling any liabilities, and any conditions attached to the legacy have either been met or are within the control of the charity.

Investment income is recognised when its receipt is probable and the amount receivable can be measured reliably.

Expenditure

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

All costs incurred relate to the one charitable activity of the charity.

Tangible fixed assets

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

Motor vehicles - 20% on reducing balance

No provision for depreciation has been made on the beach chalet as the building is properly maintained to standards that ensure that its residual value is not less than its book value.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

1. ACCOUNTING POLICIES - continued

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Legacies receivable are valued at the amount notified as being receivable by the executors, once probate has been granted and the amount can be measured reliably.

Cash at bank

Cash at bank includes cash and short term highly liquid investments.

Creditors

Creditors and provisions are recognised where the charity 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 income

Grant income has been recognised under the performance model.

Grants that do not specify any future performance-related conditions are recorded when the grant proceeds are received or receivable. Any grant that imposes specified future performance-related conditions is recognised only when the performance-related conditions are met. Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations (including in memory of deceased relatives and friends)	5,391	4,140
Tax refund on gift aid donations, subscriptions and legacies	748	673
Legacies	921,560	44,990
Subscriptions	3,269	3,399
	<u>930,968</u>	<u>53,202</u>

The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Shop income	32,092	20,080
Buffet dance and raffle	5,081	1,790
Sale of Christmas cards	309	-
	<u>37,482</u>	<u>21,870</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Income from cash investments	<u>175,344</u>	<u>112,197</u>

5. RAISING FUNDS

Other trading activities

	2024	2023
	£	£
Purchases	16,691	10,508
Buffet dance	1,638	-
Purchase of Christmas cards	174	-
Lottery registration fee	20	20
Craft fair stall	-	12
	<u>18,523</u>	<u>10,540</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Equipment & facility grants	3,244	167,654	5,881	176,779
Support costs	-	-	5,904	5,904
Expenditure on equipment for GP's surgeries	-	10,493	-	10,493
	<u>3,244</u>	<u>178,147</u>	<u>11,785</u>	<u>193,176</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

7. GRANTS PAYABLE

	2024	2023
	£	£
Equipment & facility grants	167,654	223,868
Expenditure on equipment for GP's surgeries	10,493	8,462
	<u>178,147</u>	<u>232,330</u>

The total grants paid to institutions during the year was as follows:

	2024	2023
	£	£
Items authorised in earlier years and not purchased or reductions to final costs	(25,376)	(173)
Wheelchair (B)	-	6,744
Little Common Surgery	-	7,462
Sidley Surgery	-	1,000
Bexhill PCN	-	3,390
Reception area chairs (B)	-	3,510
Chairs and Tables for Activity Hub	-	3,399
Conversion of redundant Irvine Unit Mortuary into Kitchen	-	93,950
Cental Concentrate Delivery System for Renal Dialysis Unit	-	81,480
Picnic Tables and Benches Outside Rental Unit (B)	-	2,640
Transnasal Endoscopy Scopes x 3	-	27,712
Garden Lawn Mower	-	647
Garden Boxes	-	100
Garden Furniture Egerton Centre	-	469
Couches - Medisave Little Common Surgery	10,493	-
Defiberator and storage case	5,099	-
Air Seal	10,000	-
Telerehabilitation System	7,747	-
Lucas 3 Chest Compression System	12,524	-
Diabetic Eye Screen software	42,960	-
Sack System (C)	100,000	-
Sara Plus UK x 2	14,700	-
	<u>178,147</u>	<u>232,330</u>

The above grants for equipment were approved as payable to East Sussex Hospitals NHS Trust for (B) Bexhill Hospital and (C) Conquest Hospital.

The grants cover the costs of improvements and amenities for patients and staff at Bexhill Hospital and contributions towards the cost of equipment at Bexhill Hospital and at other hospitals used by the people of Bexhill.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

8. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Other resources expended	-	325	-	168	493
Equipment & facility grants	2,192	-	3,194	495	5,881
Support costs	-	-	-	5,904	5,904
	<u>2,192</u>	<u>325</u>	<u>3,194</u>	<u>6,567</u>	<u>12,278</u>

Support costs, included in the above, are as follows:

Management

	2024 Equipment & facility grants £	2023 Total activities £
Insurance	805	763
Printing, postage & stationery	886	435
Website costs	101	85
Probate notifications	400	159
	<u>2,192</u>	<u>1,442</u>

Finance

	2024 Other resources expended £	2023 Total activities £
Bank charges	325	107

Other

	2024 Equipment & facility grants £	2023 Total activities £
Patient's Christmas presents & volunteer party	699	430
TV maintenance - Irvine Unit	1,239	1,346
Chalet expenses	1,256	1,350
	<u>3,194</u>	<u>3,126</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

8. SUPPORT COSTS - continued
Governance costs

				2024	2023
	Other resources expended £	Equipment & facility grants £	Support costs £	Total activities £	Total activities £
Auditors' remuneration	168	-	5,904	6,072	5,652
Annual report and newsletters	-	495	-	495	495
AGM expenses	-	-	-	-	84
	<u>168</u>	<u>495</u>	<u>5,904</u>	<u>6,567</u>	<u>6,231</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

During the year payments totalling £723 (2023 - £1,867) were paid to three trustees as reimbursement for Christmas presents for patients, postage, stationery, purchases for the shop and other committee expenses.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	52,867	335	53,202
Other trading activities	21,870	-	21,870
Investment income	112,197	-	112,197
Total	<u>186,934</u>	<u>335</u>	<u>187,269</u>
EXPENDITURE ON			
Raising funds	10,540	-	10,540
Charitable activities			
Equipment & facility grants	237,846	-	237,846
Expenditure on equipment for GP's surgeries	8,462	-	8,462
Other	107	-	107
Total	<u>256,955</u>	<u>-</u>	<u>256,955</u>
NET INCOME/(EXPENDITURE)	(70,021)	335	(69,686)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	3,776,693	944	3,777,637
TOTAL FUNDS CARRIED FORWARD	<u>3,706,672</u>	<u>1,279</u>	<u>3,707,951</u>

11. TANGIBLE FIXED ASSETS

	Beach chalet No. 21 South £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 January 2024	355	-	45,289	45,644
Additions	-	5,220	-	5,220
At 31 December 2024	<u>355</u>	<u>5,220</u>	<u>45,289</u>	<u>50,864</u>
DEPRECIATION				
At 1 January 2024	-	-	35,791	35,791
Charge for year	-	1,044	1,900	2,944
At 31 December 2024	<u>-</u>	<u>1,044</u>	<u>37,691</u>	<u>38,735</u>
NET BOOK VALUE				
At 31 December 2024	<u>355</u>	<u>4,176</u>	<u>7,598</u>	<u>12,129</u>
At 31 December 2023	<u>355</u>	<u>-</u>	<u>9,498</u>	<u>9,853</u>

12. STOCKS

	2024 £	2023 £
Shop stock	<u>2,330</u>	<u>1,321</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Prepayments and accrued income	85,972	67,178
Legacies & donations receivable	86,928	5,000
	<u>172,900</u>	<u>72,178</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	5,712	5,544
Accruals for grants payable	264,144	214,154
	<u>269,856</u>	<u>219,698</u>

15. MOVEMENT IN FUNDS

	At 1/1/24	Net movement	At
	£	in funds	31/12/24
		£	£
Unrestricted funds			
General fund	3,606,672	931,602	4,538,274
Designated fund	100,000	-	100,000
	<u>3,706,672</u>	<u>931,602</u>	<u>4,638,274</u>
Restricted funds			
Physiotherapy department - Irvine Unit	400	-	400
Renal Unit	879	-	879
	<u>1,279</u>	<u>-</u>	<u>1,279</u>
TOTAL FUNDS	<u>3,707,951</u>	<u>931,602</u>	<u>4,639,553</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,143,794	(212,192)	931,602
	<u>1,143,794</u>	<u>(212,192)</u>	<u>931,602</u>
TOTAL FUNDS	<u>1,143,794</u>	<u>(212,192)</u>	<u>931,602</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	3,676,693	(70,021)	3,606,672
Designated fund	100,000	-	100,000
	<u>3,776,693</u>	<u>(70,021)</u>	<u>3,706,672</u>
Restricted funds			
Physiotherapy department - Irvine Unit	400	-	400
Renal Unit	544	335	879
	<u>944</u>	<u>335</u>	<u>1,279</u>
TOTAL FUNDS	<u><u>3,777,637</u></u>	<u><u>(69,686)</u></u>	<u><u>3,707,951</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	186,934	(256,955)	(70,021)
Restricted funds			
Renal Unit	335	-	335
	<u>187,269</u>	<u>(256,955)</u>	<u>(69,686)</u>
TOTAL FUNDS	<u><u>187,269</u></u>	<u><u>(256,955)</u></u>	<u><u>(69,686)</u></u>

The Designated fund is a set aside minimum reserve amount which the Trustees consider is the minimum amount required for the charity to operate.

The Physiotherapy department - Irvine Unit and Renal Unit funds are amounts donated for the specific use in those departments.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

THE LEAGUE OF FRIENDS OF THE BEXHILL HOSPITAL CIO

England & Wales - Charity number 1169175

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

GMP Audit Limited, Statutory Auditor
20 Eversley Road
Bexhill on Sea
East Sussex
TN40 1HE

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 8
Statement of Financial Activities	9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Cash Flow Statement	12
Notes to the Financial Statements	13 to 22
Detailed Statement of Financial Activities	23 to 24

The trustees present their report with the financial statements of the charity for the year ended 31 December 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

Policies and objectives:

The objects of the League are:-

To foster and maintain the interest of the public in the life and work of the Bexhill Hospital.

To relieve sickness and to preserve the health of the residents of Bexhill-on-Sea primarily, but not exclusively, through the Bexhill Hospital, by providing or assisting in the provision of equipment, facilities, amenities and services which are not normally provided by the statutory authorities.

The aims of the Charity are therefore to support the continuing development of Bexhill Hospital mainly by supplementing funds available for equipment as well as for research education and training. Additionally, the Charity aims to foster interest in the work of the Hospital by the provision of voluntary work within the Hospital.

Strategies for achieving objectives:

These included holding regular meetings of the Management Committee to keep close control over income and expenditure and liaising with the Hospital Trust to obtain details of what equipment is needed or whether the provision of funds for improvement or enhancement of staff or other facilities could be made. The Charity also seeks to publicise its efforts inter alia by holding a variety of events both small and large throughout the year, a prize draw, collecting at local store and the sale of Christmas Cards.

Significant activities

Legacy income is a significant part of the Charity's overall income and as such the Charity will be doing all it can to promote itself as a Charity worthy of charitable giving. The accounts give a full picture of the extent of the grants made. The Management committee continues to encourage the Hospital to approach the League for donations of any kind for items however large or small.

Public benefit

The trustees have complied with their duty in the Charities Act to have due regard to guidelines issued by the Charity Commission on public benefit. The charity is involved in the provision of equipment, facilities and amenities to relieve the sickness and preserve the health of the residents of Bexhill-on-Sea.

Grant making

The League will agree to making a grant to local organisations whose aims also meet its objectives. The League does not make grants to individuals.

Volunteers

The League has the benefit of being able to call upon approximately 60 Volunteers to work in our shop in Outpatients within the Hospital. The net worth of these Volunteers is almost inestimable and their service is greatly appreciated by both the League and the Hospital. The Trustees take the opportunity of thanking all the Volunteers for the work they do throughout the year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The main charitable activity during the year was providing grants to Bexhill Hospital. The grants were awarded for the purchase of new equipment and the refurbishment of facilities used by the patients and staff. A full list of the grants awarded is given in note 8 and are in accordance with the charitable objectives.

The grants awarded were chosen for the positive impact on the treatment of patients living in the Bexhill area, who would otherwise have to wait longer or travel further for treatment.

The charity owns a beach chalet on Bexhill seafront and this is for the use of the staff of Bexhill Hospital. The costs to maintain the chalet are minimal and the benefit to the wellbeing of the staff is considered an important factor for retaining ownership.

Fundraising activities

The League normally organise a number of activities throughout the year, which are designed to present the League and its objects to the public to secure funds to be passed back to the Hospital.

The League operates a shop within Bexhill Hospital. The shop is open to patients, visitors and staff and is manned by volunteers. The profit from the shop is used in the furtherance of the charitable activities.

The League has its own lottery within the Unity Lottery which will bring 50p in the £1 to the League.

Regular coffee mornings are held in the hospital and local areas.

These activities all help to foster a team spirit between League members. As important as making a profit for the League, is the fact that each event publicises the work of the League and increases awareness of what the League is able to do.

Investment performance

The bulk of its funds held in interest bearing bank and building society accounts. The Trustees consider this to be the simplest and most risk free method to earn income and maintain capital value. The market is constantly monitored to ensure the best interest rates.

FINANCIAL REVIEW

Financial position

During the year projects totalling £232,503 (2022 - £214,214) were approved. The net figure for the year was £232,330 (2022 - £211,969) after adjusting for items previously authorised but not purchased.

With income for the year totalling £187,269 the year ended with a satisfactory balance from which to support the continued expansion and upgrading of the hospital and the provision of further medical equipment for the use of the community.

On a fund basis the assets are available and adequate to fulfil the obligations of the Charity.

Principal funding sources

The main source of funding has historically been legacies and this has enabled the Charity to fund various projects undertaken. In the past two years, there has been a significant reduction in legacies and interest receivable on deposits has become the principal funding source.

In the current year, however, the charity has been advised that it should receive legacies in excess of £500,000.

FINANCIAL REVIEW

Investment policy and objectives

The trustees have decided not to undertake any speculative investment, for example in equities. The League's resources are deposited with Cambridge and Counties Bank, Close Brothers Group, Hampshire Trust Bank, Redwood Bank and United Trust Bank in order to obtain the best possible rates of interest.

Reserves policy

The Balance Sheet shows total reserves of restricted and unrestricted funds of £3,707,951 of which £1,279 are restricted funds and £3,706,672 are unrestricted. This far exceeds the amount the Charity wishes to maintain on a regular basis.

It is not the trustees intention to accumulate funds but to finance improvements and purchase medical equipment for the benefit of the community.

FUTURE PLANS

Our desire to provide the people of Bexhill with the very best medical care possible, motivates each and every member of our League of friends.

We have plans to improve the facilities for patients and carers at the Irvine Unit, a rehabilitation unit that's aim is to help people regain sufficient confidence and strength to return home. We also have plans to work with the NHS trust and others to provide the very latest and most advanced equipment in our region.

The Friends of Bexhill hospital was created to help all our residents who found themselves in need of hospital treatment our purpose and determination has not changed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, being a Constitution of a Charitable Incorporated Organisation. This closely follows the 'Association' model constitution for a CIO, published by the Charity Commission.

Recruitment and appointment of new trustees

The members of the Committee are also charity trustees for the purpose of charity law. The officers of the League include a Chairman, Vice-Chairman, Honorary Secretary, Honorary Treasurer and Honorary Gift Aid Secretary. The Chairman and Vice-Chairman are elected by the General Committee and the other officers are elected at the Annual General Meeting.

All other members of the Committee are elected at the Annual General Meeting and retire after three years but are eligible for re-election. The Committee may fill any vacancy, and any person nominated to fill a casual vacancy shall go out of office at the next annual General Meeting and be eligible for re-election. The Committee has full power to conduct the business of the League free from control of Her Majesty's Government, the Regional Authority, the East Sussex Hospitals NHS Trust or any other person or body. Traditional business and medical skills are well represented on the Committee. In an effort to maintain this broad mix, in the event of particular skills being lost due to death or retirement, individuals are approached to offer themselves for election to the Committee.

There are five Committee meetings each year, during which all decisions are made by the Trustees present.

Organisational structure

Social Committee:

The operation of the canteen and shops.

Induction and training of new trustees

All Trustees are handpicked for the knowledge and expertise that they can contribute to the Committee. Their induction and training occurs during and as a result of Committee Meetings.

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

The League of Friends of the Bexhill Hospital frequently enhances financial contributions made by The Friends of the Conquest Hospital, Hastings in the provision of medical equipment in order to benefit Bexhill patients.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at a reasonable level, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

The charity is insured through a scheme run by Attend, covering all members, helpers and voluntary workers of The League of Friends of the Bexhill Hospital. The trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the significant risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1169175

Principal address

Sunbeams
41 Broad Oak Lane
Bexhill-on-Sea
East Sussex
TN39 4LG

Trustees

Chairman: Mr M Sivyer

Vice Chairman: Mr N Ray (appointed as Vice Chairman 13/07/2023)

Honorary Secretary: Mr J H T Dowling

Honorary Treasurer: Mr C J Ashford

Honorary Gift Aid Secretary: Mrs L J Walter

Mrs H K Chapman

Mr G Cox

Dr P D Dewhurst

Miss M J Dowling (appointed as Trustee 07/12/2023)

Mrs H A Downton

Mrs P I Easton

Mr R Foxall

Mr G T Frost

Mrs B Hollingsworth

Mrs A E Kerr

Miss H J Knight

Dr H P Kremer

Miss C A Madeley

Mr P G Mitchell-Davis

Mr R Poll

Mr N Ray

Mrs S Robinshaw

Mr P J Stiles

M R Tysoe (appointed as Trustee 14/09/2023)

Ms R Boyd-Mercer resigned during the year both as Trustee and Vice Chairman.

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

GMP Audit Limited, Statutory Auditor
20 Eversley Road
Bexhill on Sea
East Sussex
TN40 1HE

Solicitors

Gaby Hardwicke
2 Eversley Road
Bexhill-on-Sea
East Sussex
TN40 1EY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those 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;
- make judgements 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 business.

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

Approved by order of the board of trustees on 17 April 2024 and signed on its behalf by:

J H T Dowling - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

Opinion

We have audited the financial statements of The League of Friends of The Bexhill Hospital CIO (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (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 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom 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 Auditors' 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 Annual Report, other than the financial statements and our Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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 where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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, the trustees are responsible for the preparation of the 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.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management which included consideration of known or suspected instances of non-compliance with laws and regulations and fraud.
- Reviewing, evaluating and testing systems and controls to assess their effectiveness to prevent and detect irregularities.
- Identifying, reviewing and testing of journal entries.
- Challenging assumptions and judgements made by management in respect of significant accounting estimates.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

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 auditors' 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.

GMP Audit Limited, Statutory Auditor
20 Eversley Road
Bexhill on Sea
East Sussex
TN40 1HE

26 April 2024

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	52,867	335	53,202	170,803
Other trading activities	3	21,870	-	21,870	12,471
Investment income	4	112,197	-	112,197	51,479
Total		<u>186,934</u>	<u>335</u>	<u>187,269</u>	<u>234,753</u>
EXPENDITURE ON					
Raising funds	5	10,540	-	10,540	5,684
Charitable activities	6				
Equipment & facility grants		237,846	-	237,846	222,198
Expenditure on equipment for GP's surgeries		8,462	-	8,462	3,502
Other		<u>107</u>	<u>-</u>	<u>107</u>	<u>108</u>
Total		<u>256,955</u>	<u>-</u>	<u>256,955</u>	<u>231,492</u>
NET INCOME/(EXPENDITURE)		(70,021)	335	(69,686)	3,261
RECONCILIATION OF FUNDS					
Total funds brought forward		3,776,693	944	3,777,637	3,774,376
TOTAL FUNDS CARRIED FORWARD		<u><u>3,706,672</u></u>	<u><u>1,279</u></u>	<u><u>3,707,951</u></u>	<u><u>3,777,637</u></u>

The notes form part of these financial statements

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

BALANCE SHEET
31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	9,853	-	9,853	12,227
CURRENT ASSETS					
Stocks	12	1,321	-	1,321	319
Debtors	13	72,178	-	72,178	89,085
Cash at bank		3,842,848	1,449	3,844,297	3,883,220
		<u>3,916,347</u>	<u>1,449</u>	<u>3,917,796</u>	<u>3,972,624</u>
CREDITORS					
Amounts falling due within one year	14	(219,528)	(170)	(219,698)	(207,214)
NET CURRENT ASSETS		<u>3,696,819</u>	<u>1,279</u>	<u>3,698,098</u>	<u>3,765,410</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,706,672</u>	<u>1,279</u>	<u>3,707,951</u>	<u>3,777,637</u>
NET ASSETS		<u><u>3,706,672</u></u>	<u><u>1,279</u></u>	<u><u>3,707,951</u></u>	<u><u>3,777,637</u></u>
FUNDS	15				
Unrestricted funds				3,706,672	3,776,693
Restricted funds				1,279	944
TOTAL FUNDS				<u><u>3,707,951</u></u>	<u><u>3,777,637</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 April 2024 and were signed on its behalf by:

M Sivyer - Trustee

C J Ashford - Trustee

The notes form part of these financial statements

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(151,120)</u>	<u>80,376</u>
Net cash (used in)/provided by operating activities		<u>(151,120)</u>	<u>80,376</u>
Cash flows from investing activities			
Interest received		<u>112,197</u>	<u>51,479</u>
Net cash provided by investing activities		<u>112,197</u>	<u>51,479</u>
Change in cash and cash equivalents in the reporting period		<u>(38,923)</u>	<u>131,855</u>
Cash and cash equivalents at the beginning of the reporting period		<u>3,883,220</u>	<u>3,751,365</u>
Cash and cash equivalents at the end of the reporting period		<u><u>3,844,297</u></u>	<u><u>3,883,220</u></u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(69,686)	3,261
Adjustments for:		
Depreciation charges	2,374	2,968
Interest received	(112,197)	(51,479)
Decrease/(increase) in legacies due	50,000	(52,000)
Increase/(decrease) in grants payable	11,982	187,324
Increase in stocks	(1,002)	(26)
Increase in debtors	(33,093)	(9,805)
Increase in creditors	502	133
Net cash (used in)/provided by operations	<u>(151,120)</u>	<u>80,376</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/23 £	Cash flow £	At 31/12/23 £
Net cash			
Cash at bank	<u>3,883,220</u>	<u>(38,923)</u>	<u>3,844,297</u>
	<u>3,883,220</u>	<u>(38,923)</u>	<u>3,844,297</u>
Total	<u>3,883,220</u>	<u>(38,923)</u>	<u>3,844,297</u>

Basis of preparing the financial statements

The accounts have been prepared on a Going Concern basis. The legal status of the Charity changed to a Charitable Incorporated Organisation as detailed in the Trustees Report, whereby all assets and liabilities of the Charity transferred to the new Charity.

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.

Investment income is recognised when its receipt is probable and the amount receivable 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

All costs incurred relate to the one charitable activity of the charity.

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

Motor vehicles - 20 % on reducing balance

No provision for depreciation has been made on the beach chalet as the building is properly maintained to standards that ensure that its residual value is not less than its book value.

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

The charity is exempt from tax on its charitable activities.

1. ACCOUNTING POLICIES - continued

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Legacies receivable are valued at the amount notified as being receivable by the executors, once probate has been granted and the amount can be measured reliably.

Cash at bank

Cash at bank includes cash and short term highly liquid investments.

Creditors

Creditors and provisions are recognised where the charity 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 income

Grant income has been recognised under the performance model.

Grants that do not specify any future performance-related conditions are recorded when the grant proceeds are received or receivable. Any grant that imposes specified future performance-related conditions is recognised only when the performance-related conditions are met. Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations (including in memory of deceased relatives and friends)	4,140	8,010
Tax refund on gift aid donations, subscriptions and legacies	673	1,227
Legacies	44,990	158,270
Subscriptions	3,399	3,296
	<u>53,202</u>	<u>170,803</u>

The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Shop income	20,080	9,571
Garden party and raffle	1,790	2,900
	<u>21,870</u>	<u>12,471</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Income from cash investments	<u>112,197</u>	<u>51,479</u>

5. RAISING FUNDS

Other trading activities

	2023	2022
	£	£
Purchases	10,508	5,334
Garden party	-	96
Purchase of Christmas cards	-	234
Lottery registration fee	20	20
Craft fair stall	12	-
	<u>10,540</u>	<u>5,684</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Equipment & facility grants	3,179	223,868	10,799	237,846
Expenditure on equipment for GP's surgeries	-	8,462	-	8,462
	<u>3,179</u>	<u>232,330</u>	<u>10,799</u>	<u>246,308</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

7. GRANTS PAYABLE

	2023	2022
	£	£
Equipment & facility grants	223,868	208,467
Expenditure on equipment for GP's surgeries	8,462	3,502
	<u>232,330</u>	<u>211,969</u>

The total grants paid to institutions during the year was as follows:

	2023	2022
	£	£
Items authorised in earlier years and not purchased or reductions to final costs	(173)	(2,467)
Arts in Healthcare (B)	-	375
Wheelchair (B)	6,744	-
Little Common Surgery	7,462	-
Sidley Surgery	1,000	-
Wheelchairs - Collington / Ninfield surgeries	-	257
Couch - Sidley surgery	-	2,350
Bexhill PCN	3,390	6,400
Astra Galaxy chairs	-	11,201
Iowa Oral Performance Instrument	-	8,104
Compact Wheelchair Recliner	-	28,650
OCT cameras x 2	-	119,836
Sara Lee	-	35,000
Saebo Stim Pro	-	1,146
Couch - Ninfield surgery	-	895
Book trolley (B)	-	222
Reception area chairs (B)	3,510	-
Chairs and Tables for Activity Hub	3,399	-
Conversion of redundant Irvine Unit Mortuary into Kitchen	93,950	-
Cental Concentrate Delivery System for Renal Dialysis Unit	81,480	-
Picnic Tables and Benches Outside Rental Unit (B)	2,640	-
Transnasal Endoscopy Scopes x 3	27,712	-
Garden Lawn Mower	647	-
Garden Boxes	100	-
Garden Furniture Egerton Centre	469	-
	<u>232,330</u>	<u>211,969</u>

The above grants for equipment were approved as payable to East Sussex Hospitals NHS Trust for (B) Bexhill Hospital and (C) Conquest Hospital.

The grants cover the costs of improvements and amenities for patients and staff at Bexhill Hospital and contributions towards the cost of equipment at Bexhill Hospital and at other hospitals used by the people of Bexhill.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

8. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Other resources expended	-	107	-	-	107
Equipment & facility grants	1,442	-	3,126	6,231	10,799
	<u>1,442</u>	<u>107</u>	<u>3,126</u>	<u>6,231</u>	<u>10,906</u>

Support costs, included in the above, are as follows:

Management

	2023 Equipment & facility grants £	2022 Total activities £
Insurance	763	716
Printing, postage & stationery	435	526
Website costs	85	84
Probate notifications	159	295
	<u>1,442</u>	<u>1,621</u>

Finance

	2023 Other resources expended £	2022 Total activities £
Bank charges	107	108
	<u>107</u>	<u>108</u>

Other

	2023 Equipment & facility grants £	2022 Total activities £
Patient's Christmas presents & volunteer party	430	583
TV maintenance - Irvine Unit	1,346	1,089
Chalet expenses	1,350	1,850
	<u>3,126</u>	<u>3,522</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

8. SUPPORT COSTS - continued
Governance costs

	2023 Equipment & facility grants £	2022 Total activities £
Auditors' remuneration	5,652	5,040
Annual report and newsletters	495	580
AGM expenses	84	-
	<u>6,231</u>	<u>5,620</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

During the year payments totalling £1,867 (2022 - £657) were paid to three trustees as reimbursement for Christmas presents for patients, postage, stationery, purchases for the shop and other committee expenses.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	170,259	544	170,803
Other trading activities	12,471	-	12,471
Investment income	51,479	-	51,479
Total	<u>234,209</u>	<u>544</u>	<u>234,753</u>
EXPENDITURE ON			
Raising funds	5,684	-	5,684
Charitable activities			
Equipment & facility grants	220,830	1,368	222,198
Expenditure on equipment for GP's surgeries	3,502	-	3,502
Other	108	-	108
Total	<u>230,124</u>	<u>1,368</u>	<u>231,492</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	4,085 (222)	(824) 222	3,261 -
Net movement in funds	3,863	(602)	3,261

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	3,772,830	1,546	3,774,376
TOTAL FUNDS CARRIED FORWARD	<u>3,776,693</u>	<u>944</u>	<u>3,777,637</u>
11. TANGIBLE FIXED ASSETS			
	Beach chalet No. 21 South £	Motor vehicles £	Totals £
COST			
At 1 January 2023 and 31 December 2023	<u>355</u>	<u>45,289</u>	<u>45,644</u>
DEPRECIATION			
At 1 January 2023	-	33,417	33,417
Charge for year	-	<u>2,374</u>	<u>2,374</u>
At 31 December 2023	<u>-</u>	<u>35,791</u>	<u>35,791</u>
NET BOOK VALUE			
At 31 December 2023	<u>355</u>	<u>9,498</u>	<u>9,853</u>
At 31 December 2022	<u>355</u>	<u>11,872</u>	<u>12,227</u>
12. STOCKS			
		2023 £	2022 £
Shop stock		<u>1,321</u>	<u>319</u>
13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2023 £	2022 £
Prepayments and accrued income		67,178	34,085
Legacies & donations receivable		<u>5,000</u>	<u>55,000</u>
		<u>72,178</u>	<u>89,085</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	5,544	5,042
Accruals for grants payable	214,154	202,172
	<u>219,698</u>	<u>207,214</u>

15. MOVEMENT IN FUNDS

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	3,676,693	(70,021)	3,606,672
Designated fund	100,000	-	100,000
	<u>3,776,693</u>	<u>(70,021)</u>	<u>3,706,672</u>
Restricted funds			
Physiotherapy department - Irvine Unit	400	-	400
Renal Unit	544	335	879
	<u>944</u>	<u>335</u>	<u>1,279</u>
TOTAL FUNDS	<u>3,777,637</u>	<u>(69,686)</u>	<u>3,707,951</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	186,934	(256,955)	(70,021)
Restricted funds			
Renal Unit	335	-	335
	<u>187,269</u>	<u>(256,955)</u>	<u>(69,686)</u>
TOTAL FUNDS	<u>187,269</u>	<u>(256,955)</u>	<u>(69,686)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General fund	3,672,830	4,085	(222)	3,676,693
Designated fund	100,000	-	-	100,000
	<u>3,772,830</u>	<u>4,085</u>	<u>(222)</u>	<u>3,776,693</u>
Restricted funds				
Physiotherapy department - Irvine Unit	1,546	(1,146)	-	400
Irvine Unit	-	(222)	222	-
Renal Unit	-	544	-	544
	<u>1,546</u>	<u>(824)</u>	<u>222</u>	<u>944</u>
TOTAL FUNDS	<u><u>3,774,376</u></u>	<u><u>3,261</u></u>	<u><u>-</u></u>	<u><u>3,777,637</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	234,209	(230,124)	4,085
Restricted funds			
Physiotherapy department - Irvine Unit	-	(1,146)	(1,146)
Irvine Unit	-	(222)	(222)
Renal Unit	544	-	544
	<u>544</u>	<u>(1,368)</u>	<u>(824)</u>
TOTAL FUNDS	<u><u>234,753</u></u>	<u><u>(231,492)</u></u>	<u><u>3,261</u></u>

The Designated fund is a set aside minimum reserve amount which the Trustees consider is the minimum amount required for the charity to operate.

The Physiotherapy department - Irvine Unit and Renal Unit funds are amounts donated for the specific use in those departments.

16. RELATED PARTY DISCLOSURES

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

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations (including in memory of deceased relatives and friends)	4,140	8,010
Tax refund on gift aid donations, subscriptions and legacies	673	1,227
Legacies	44,990	158,270
Subscriptions	3,399	3,296
	<u>53,202</u>	<u>170,803</u>
Other trading activities		
Shop income	20,080	9,571
Garden party and raffle	1,790	2,900
	<u>21,870</u>	<u>12,471</u>
Investment income		
Income from cash investments	112,197	51,479
	<u>187,269</u>	<u>234,753</u>
Total incoming resources		
EXPENDITURE		
Other trading activities		
Shop purchases	10,202	5,074
Sundry shop expenses	306	260
Garden party	-	96
Purchase of Christmas cards	-	234
Lottery registration fee	20	20
Craft fair stall	12	-
	<u>10,540</u>	<u>5,684</u>
Charitable activities		
Arts in healthcare	805	-
Motor vehicles	2,374	2,968
Grants payable	232,330	211,969
	<u>235,509</u>	<u>214,937</u>
Support costs		
Management		
Insurance	763	716
Printing, postage & stationery	435	526
Carried forward	1,198	1,242

This page does not form part of the statutory financial statements

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
Management		
Brought forward	1,198	1,242
Website costs	85	84
Probate notifications	159	295
	<u>1,442</u>	<u>1,621</u>
Finance		
Bank charges	107	108
Other		
Patient's Christmas presents & volunteer party	430	583
TV maintenance - Irvine Unit	1,346	1,089
Chalet expenses	1,350	1,850
	<u>3,126</u>	<u>3,522</u>
Governance costs		
Auditors' remuneration	5,652	5,040
Annual report and newsletters	495	580
AGM expenses	84	-
	<u>6,231</u>	<u>5,620</u>
Total resources expended	<u>256,955</u>	<u>231,492</u>
Net (expenditure)/income	<u>(69,686)</u>	<u>3,261</u>

This page does not form part of the statutory financial statements

THE LEAGUE OF FRIENDS OF THE BEXHILL HOSPITAL CIO

England & Wales - Charity number 1169175

Accounts

REGISTERED CHARITY NUMBER: 1169175

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

GMP Audit Limited, Statutory Auditor
20 Eversley Road
Bexhill on Sea
East Sussex
TN40 1HE

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 7
Statement of Financial Activities	8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Cash Flow Statement	11
Notes to the Financial Statements	12 to 20
Detailed Statement of Financial Activities	21 to 22

THE LEAGUE OF FRIENDS OF THE BEXHILL HOSPITAL CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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

Policies and objectives:

The objects of the League are:-

To foster and maintain the interest of the public in the life and work of the Bexhill Hospital.

To relieve sickness and to preserve the health of the residents of Bexhill-on-Sea primarily, but not exclusively, through the Bexhill Hospital, by providing or assisting in the provision of equipment, facilities, amenities and services which are not normally provided by the statutory authorities.

The aims of the Charity are therefore to support the continuing development of Bexhill Hospital mainly by supplementing funds available for equipment as well as for research education and training. Additionally, the Charity aims to foster interest in the work of the Hospital by the provision of voluntary work within the Hospital.

Strategies for achieving objectives:

These included holding regular meetings of the Management Committee to keep close control over income and expenditure and liaising with the Hospital Trust to obtain details of what equipment is needed or whether the provision of funds for improvement or enhancement of staff or other facilities could be made. The Charity also seeks to publicise its efforts inter alia by holding a variety of events both small and large throughout the year including Garden Party event and a prize draw, Flu Clinics, collecting at local store and the sale of Christmas Cards. Where appropriate,

Significant activities

Legacy income is a significant part of the Charity's overall income and as such the Charity will be doing all it can to promote itself as a Charity worthy of charitable giving. The accounts give a full picture of the extent of the grants made. The Management committee continues to encourage the Hospital to approach the League for donations of any kind for items however large or small.

Public benefit

The trustees have complied with their duty in the Charities Act to have due regard to guidelines issued by the Charity Commission on public benefit. The charity is involved in the provision of equipment, facilities and amenities to relieve the sickness and preserve the health of the residents of Bexhill-on-Sea.

Grantmaking

The League will agree to making a grant to local organisations whose aims also meet its objectives. The League does not make grants to individuals.

Volunteers

The League has the benefit of being able to call upon approximately 60 Volunteers to work in its both of our shops in Outpatients and Irvine Unit within the Hospital. The net worth of these Volunteers is almost inestimable and their service is greatly appreciated by both the League and the Hospital. The Trustees take the opportunity of thanking all the Volunteers for the work they do throughout the year.

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The main charitable activity during the year was providing grants to Bexhill Hospital. The grants were awarded for the purchase of new equipment and the refurbishment of facilities used by the patients and staff. A full list of the grants awarded is given in note 8 and are in accordance with the charitable objectives.

The grants awarded were chosen for the positive impact on the treatment of patients living in the Bexhill area, who would otherwise have to wait longer or travel further for treatment.

The charity owns a beach chalet on Bexhill seafront and this is for the use of the staff of Bexhill Hospital. The costs to maintain the chalet are minimal and the benefit to the wellbeing of the staff is considered an important factor for retaining ownership.

Fundraising activities

The League normally organise a number of activities throughout the year, which are designed to present the League and its objects to the public to secure funds to be passed back to the Hospital.

The League operates two shops within Bexhill Hospital, one being in the Irvine Unit. The shops are open to patients, visitors and staff and are manned by volunteers. The profit from the shops is used in the furtherance of the charitable activities. However due to restriction of access at the Irvine Unit, this shop has remained closed this year.

The League has recently set up its own lottery within the Unity Lottery which will bring 50p in the £1 to the League. The promotion of this has been setback

On a smaller scale, regular coffee mornings are held in the hospital and local areas.

These activities all help to foster a team spirit between League members. As important as making a profit for the League, is the fact that each event publicises the work of the League and increases awareness of what the League is able to do.

Investment performance

The bulk of its funds held in interest bearing bank and building society accounts. The Trustees consider this to be the simplest and most risk free method to earn income and maintain capital value. The market is constantly monitored to ensure the best interest rates.

FINANCIAL REVIEW

Financial position

During the year projects totalling £214,214 (2021 - £23,076) were approved. The net figure for the year was £211,748 (2021 - £22,867) after adjusting for items previously authorised but not purchased.

With income for the year totalling £234,753, the year ended with a satisfactory balance from which to support the continued expansion and upgrading of the hospital and the provision of further medical equipment for the use of the community.

On a fund basis the assets are available and adequate to fulfil the obligations of the Charity.

Principal funding sources

The main source of funding has historically been legacies and this has enabled the Charity to fund various projects undertaken. In the past two years, there has been a significant reduction in legacies and interest receivable on deposits has become the principal funding source.

In the current year, however, the charity has been advised that it should receive legacies in excess of £100,000.

Investment policy and objectives

The trustees have decided not to undertake any speculative investment, for example in equities. The League's resources are deposited with Redwood Bank, United Trust Bank, Cambridge and Counties Bank, Hampshire Trust Bank and Shawbrook Bank in order to obtain the best possible rates of interest.

THE LEAGUE OF FRIENDS OF THE BEXHILL HOSPITAL CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

Reserves policy

The Balance Sheet shows total reserves of restricted and unrestricted funds of £3,777,637 of which £944 are restricted funds and £3,776,693 are unrestricted. This far exceeds the amount the Charity wishes to maintain on a regular basis.

It is not the trustees intention to accumulate funds but to finance improvements and purchase medical equipment for the benefit of the community.

FUTURE PLANS

Our desire to provide the people of Bexhill with the very best medical care possible, motivates each and every member of our League of friends.

We have plans to improve the facilities for patients and carers at the Irvine Unit, a rehabilitation unit that's aim is to help people regain sufficient confidence and strength to return home. We also have plans to work with the NHS trust and others to provide the very latest and most advanced equipment in our region.

The Friends of Bexhill hospital was created to help all our residents who found themselves in need of hospital treatment our purpose and determination has not changed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, being a Constitution of a Charitable Incorporated Organisation. This closely follows the 'Association' model constitution for a CIO, published by the Charity Commission.

Recruitment and appointment of new trustees

The members of the Committee are also charity trustees for the purpose of charity law. The officers of the League include a Chairman, Vice-Chairman, Honorary Secretary, Honorary Treasurer and Honorary Gift Aid Secretary. The Chairman and Vice-Chairman are elected by the General Committee and the other officers are elected at the Annual General Meeting.

All other members of the Committee are elected at the Annual General Meeting and retire after three years but are eligible for re-election. The Committee may fill any vacancy, and any person nominated to fill a casual vacancy shall go out of office at the next annual General Meeting and be eligible for re-election. The Committee has full power to conduct the business of the League free from control of Her Majesty's Government, the Regional Authority, the East Sussex Hospitals NHS Trust or any other person or body. Traditional business and medical skills are well represented on the Committee. In an effort to maintain this broad mix, in the event of particular skills being lost due to death or retirement, individuals are approached to offer themselves for election to the Committee.

There are five Committee meetings each year, during which all decisions are made by the Trustees present.

Organisational structure

Social Committee:

The operation of the canteen and shops.

Induction and training of new trustees

All Trustees are handpicked for the knowledge and expertise that they can contribute to the Committee. Their induction and training occurs during and as a result of Committee Meetings.

Related parties

The League of Friends of the Bexhill Hospital frequently enhances financial contributions made by The Friends of the Conquest Hospital, Hastings in the provision of medical equipment in order to benefit Bexhill patients.

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at a reasonable level, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

The charity is insured through a scheme run by Attend, covering all members, helpers and voluntary workers of The League of Friends of the Bexhill Hospital. The trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the significant risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1169175

Principal address

Sunbeams
41 Broad Oak Lane
Bexhill-on-Sea
East Sussex
TN39 4LG

Trustees

Chairman: Mr M Sivyer
Vice Chairman: Ms R Boyd-Mercer
Honorary Secretary: Mr J H T Dowling
Honorary Treasurer: Mr C J Ashford
Honorary Gift Aid Secretary: Mrs L J Walter

Mrs H K Chapman
Mr G Cox
Dr P D Dewhurst
Mrs H A Downton
Mrs P I Easton
Mr R Foxall
Mr G T Frost
Mrs B Hollingsworth
Mrs A E Kerr
Miss H J Knight
Dr H P Kremer
Miss C A Madeley
Mr P G Mitchell-Davis
Mr R Poll
Mr N Ray
Mrs S Robinshaw
Mr P J Stiles

Auditors

GMP Audit Limited, Statutory Auditor
20 Eversley Road
Bexhill on Sea
East Sussex
TN40 1HE

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

Gaby Hardwicke
2 Eversley Road
Bexhill-on-Sea
East Sussex
TN40 1EY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those 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;
- make judgements 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 business.

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

Approved by order of the board of trustees on *9th February 2023* and signed on its behalf by:


.....
J H T Dowling - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

Opinion

We have audited the financial statements of The League of Friends of The Bexhill Hospital CIO (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (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 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom 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 Auditors' 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 Annual Report, other than the financial statements and our Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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 where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the 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.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management which included consideration of known or suspected instances of non-compliance with laws and regulations and fraud.
- Reviewing, evaluating and testing systems and controls to assess their effectiveness to prevent and detect irregularities.
- Identifying, reviewing and testing of journal entries.
- Challenging assumptions and judgements made by management in respect of significant accounting estimates.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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 auditors' 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.

GMP Audit Limited

GMP Audit Limited, Statutory Auditor
20 Eversley Road
Bexhill on Sea
East Sussex
TN40 1HE

Date: *7 March 2023*

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	<i>2021 Total funds £</i>
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	170,259	544	170,803	26,477
Other trading activities	3	12,471	-	12,471	5,819
Investment income	4	51,479	-	51,479	42,598
Total		234,209	544	234,753	74,894
EXPENDITURE ON					
Raising funds	5	5,684	-	5,684	3,250
Charitable activities	6				
Equipment & facility grants		220,830	1,368	222,198	30,290
Expenditure on equipment for GP's surgeries		3,502	-	3,502	7,577
Other		108	-	108	101
Total		230,124	1,368	231,492	41,218
NET INCOME/(EXPENDITURE)		4,085	(824)	3,261	33,676
Transfers between funds	15	(222)	222	-	-
Net movement in funds		3,863	(602)	3,261	33,676
RECONCILIATION OF FUNDS					
Total funds brought forward		3,772,830	1,546	3,774,376	3,740,700
TOTAL FUNDS CARRIED FORWARD		3,776,693	944	3,777,637	3,774,376

The notes form part of these financial statements

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

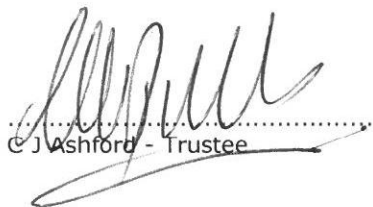
**BALANCE SHEET
31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	11	12,227	-	12,227	15,195
CURRENT ASSETS					
Stocks	12	319	-	319	293
Debtors	13	89,085	-	89,085	27,280
Cash at bank		3,882,106	1,114	3,883,220	3,751,365
		<u>3,971,510</u>	<u>1,114</u>	<u>3,972,624</u>	<u>3,778,938</u>
CREDITORS					
Amounts falling due within one year	14	(207,044)	(170)	(207,214)	(19,757)
NET CURRENT ASSETS		<u>3,764,466</u>	<u>944</u>	<u>3,765,410</u>	<u>3,759,181</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,776,693</u>	<u>944</u>	<u>3,777,637</u>	<u>3,774,376</u>
NET ASSETS		<u>3,776,693</u>	<u>944</u>	<u>3,777,637</u>	<u>3,774,376</u>
FUNDS	15				
Unrestricted funds				3,776,693	3,772,830
Restricted funds				944	1,546
TOTAL FUNDS				<u>3,777,637</u>	<u>3,774,376</u>

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



.....
M Sivyer - Trustee



.....
C J Ashford - Trustee

The notes form part of these financial statements

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	80,376	(295,996)
Net cash provided by/(used in) operating activities		80,376	(295,996)
Cash flows from investing activities			
Interest received		51,479	42,598
Net cash provided by investing activities		51,479	42,598
Change in cash and cash equivalents in the reporting period		131,855	(253,398)
Cash and cash equivalents at the beginning of the reporting period		3,751,365	4,004,763
Cash and cash equivalents at the end of the reporting period		3,883,220	3,751,365

The notes form part of these financial statements

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	3,261	33,676
Adjustments for:		
Depreciation charges	2,968	3,710
Interest received	(51,479)	(42,598)
Decrease/(increase) in legacies due	(52,000)	(3,000)
Increase/(decrease) in grants payable	187,324	(287,329)
Increase in stocks	(26)	(293)
Increase in debtors	(9,805)	(306)
Increase in creditors	133	144
Net cash provided by/(used in) operations	80,376	(295,996)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/22	Cash flow	At 31/12/22
	£	£	£
Net cash			
Cash at bank	3,751,365	131,855	3,883,220
	3,751,365	131,855	3,883,220
Total	3,751,365	131,855	3,883,220

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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.

The accounts have been prepared on a Going Concern basis. The legal status of the Charity changed to a Charitable Incorporated Organisation as detailed in the Trustees Report, whereby all assets and liabilities of the Charity transferred to the new Charity.

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.

For legacies, receipt is probable when there has been grant of probate, the executors have established that there are sufficient assets in the estate to pay the legacy, after settling any liabilities, and any conditions attached to the legacy have either been met or are within the control of the charity.

Investment income is recognised when its receipt is probable and the amount receivable can be measured reliably.

Expenditure

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

All costs incurred relate to the one charitable activity of the charity.

Tangible fixed assets

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

Motor vehicles	- 20% on reducing balance
----------------	---------------------------

No provision for depreciation has been made on the beach chalet as the building is properly maintained to standards that ensure that its residual value is not less than its book value.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Legacies receivable are valued at the amount notified as being receivable by the executors, once probate has been granted and the amount can be measured reliably.

Cash at bank

Cash at bank includes cash and short term highly liquid investments.

Creditors

Creditors and provisions are recognised where the charity 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 income

Grant income has been recognised under the performance model.

Grants that do not specify any future performance-related conditions are recorded when the grant proceeds are received or receivable. Any grant that imposes specified future performance-related conditions is recognised only when the performance-related conditions are met. Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations (including in memory of deceased relatives and friends)	8,010	18,478
Tax refund on gift aid donations, subscriptions and legacies	1,227	908
Legacies	158,270	3,500
Subscriptions	3,296	3,591
	170,803	26,477

The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Shop income	9,571	3,710
Social lotteries	-	2,025
Garden party and raffle	2,900	-
Sale of Christmas cards	-	84
	12,471	5,819

4. INVESTMENT INCOME

	2022	2021
	£	£
Income from cash investments	51,479	42,598

5. RAISING FUNDS

Other trading activities

	2022	2021
	£	£
Purchases	5,334	3,050
Garden party	96	-
Purchase of Christmas cards	234	180
Lottery registration fee	20	20
	5,684	3,250

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Equipment & facility grants	2,968	208,467	10,763	222,198
Expenditure on equipment for GP's surgeries	-	3,502	-	3,502
	2,968	211,969	10,763	225,700

7. GRANTS PAYABLE

	2022	2021
	£	£
Equipment & facility grants	208,467	19,000
Expenditure on equipment for GP's surgeries	3,502	3,867
	211,969	22,867

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

7. GRANTS PAYABLE - continued

The total grants paid to institutions during the year was as follows:

	2022	2021
	£	£
Items authorised in earlier years and not purchased or reductions to final costs	(2,467)	(209)
Arts in Healthcare (B)	375	40
Replacement TV's - Irvine Unit (B)	-	445
Sidley Surgery- Covid19 Vaccination Fridges	-	3,867
5 Vela Move Ophthalmology Chairs (B)	-	9,900
Lejrelet Bed Positionink Kit (B)	-	665
Gardening Equipment (B)	-	506
Additional Work on Rest Room (B)	-	4,790
7 Chairs for Reception Area (B)	-	2,863
Wheelchairs - Collington / Ninfield surgeries	257	-
Couch - Sidley surgery	2,350	-
Bexhill PCN	6,400	-
Astra Galaxy chairs	11,201	-
Iowa Oral Performance Instrument	8,104	-
Compact Wheelchair Recliner	28,650	-
OCT cameras x 2	119,836	-
Sara Lee	35,000	-
Saebo Stim Pro	1,146	-
Couch - Ninfield surgery	895	-
Book trolley (B)	222	-
	211,969	22,867

The above grants for equipment were approved as payable to East Sussex Hospitals NHS Trust for (B) Bexhill Hospital and (C) Conquest Hospital.

The grants cover the costs of improvements and amenities for patients and staff at Bexhill Hospital and contributions towards the cost of equipment at Bexhill Hospital and at other hospitals used by the people of Bexhill.

8. SUPPORT COSTS

	Management	Finance	Other	Governance	Totals
	£	£	£	costs £	£
Other resources expended	-	108	-	-	108
Equipment & facility grants	1,621	-	3,522	5,620	10,763
	1,621	108	3,522	5,620	10,871

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Management

	2022	2021
	Equipment & facility grants	Total activities
	£	£
Insurance	716	681
Printing, postage & stationery	526	206
Website costs	84	62
Probate notifications	295	227
	1,621	1,176

Finance

	2022	2021
	Other resources expended	Total activities
	£	£
Bank charges	108	101

Other

	2022	2021
	Equipment & facility grants	Total activities
	£	£
Patient's Christmas presents & volunteer party	583	300
TV maintenance - Irvine Unit	1,089	1,089
Chalet expenses	1,850	3,527
	3,522	4,916

Governance costs

	2022	2021
	Equipment & facility grants	Total activities
	£	£
Auditors' remuneration	5,040	4,908
Annual report and newsletters	580	290
	5,620	5,198

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

During the year payments totalling £657 (2021 - £641) were paid to three trustees as reimbursement for Christmas presents for patients, postage, stationery and other committee expenses.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26,176	301	26,477
Other trading activities	5,819	-	5,819
Investment income	42,598	-	42,598
Total	74,593	301	74,894
EXPENDITURE ON			
Raising funds	3,250	-	3,250
Charitable activities			
Equipment & facility grants	29,163	1,127	30,290
Expenditure on equipment for GP's surgeries	7,577	-	7,577
Other	101	-	101
Total	40,091	1,127	41,218
NET INCOME/(EXPENDITURE)	34,502	(826)	33,676
RECONCILIATION OF FUNDS			
Total funds brought forward	3,738,328	2,372	3,740,700
TOTAL FUNDS CARRIED FORWARD	3,772,830	1,546	3,774,376

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. TANGIBLE FIXED ASSETS

	Beach chalet No. 21 South £	Motor vehicles £	Totals £
COST			
At 1 January 2022 and 31 December 2022	355	45,289	45,644
DEPRECIATION			
At 1 January 2022	-	30,449	30,449
Charge for year	-	2,968	2,968
At 31 December 2022	-	33,417	33,417
NET BOOK VALUE			
At 31 December 2022	355	11,872	12,227
At 31 December 2021	355	14,840	15,195

12. STOCKS

	2022 £	2021 £
Shop stock	319	293

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments and accrued income	34,085	24,280
Legacies & donations receivable	55,000	3,000
	89,085	27,280

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	5,042	4,907
Accruals for grants payable	202,172	14,850
	207,214	19,757

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. MOVEMENT IN FUNDS

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General fund	3,672,830	4,085	(222)	3,676,693
Designated fund	100,000	-	-	100,000
	<u>3,772,830</u>	<u>4,085</u>	<u>(222)</u>	<u>3,776,693</u>
Restricted funds				
Physiotherapy department - Irvine Unit	1,546	(1,146)	-	400
Irvine Unit	-	(222)	222	-
Renal Unit	-	544	-	544
	<u>1,546</u>	<u>(824)</u>	<u>222</u>	<u>944</u>
TOTAL FUNDS	<u>3,774,376</u>	<u>3,261</u>	<u>-</u>	<u>3,777,637</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	234,209	(230,124)	4,085
Restricted funds			
Physiotherapy department - Irvine Unit	-	(1,146)	(1,146)
Irvine Unit	-	(222)	(222)
Renal Unit	544	-	544
	<u>544</u>	<u>(1,368)</u>	<u>(824)</u>
TOTAL FUNDS	<u>234,753</u>	<u>(231,492)</u>	<u>3,261</u>

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	3,638,328	34,502	3,672,830
Designated fund	100,000	-	100,000
	<u>3,738,328</u>	<u>34,502</u>	<u>3,772,830</u>
Restricted funds			
Physiotherapy department - Irvine Unit	1,546	-	1,546
Irvine Unit	826	(826)	-
	<u>2,372</u>	<u>(826)</u>	<u>1,546</u>
TOTAL FUNDS	<u>3,740,700</u>	<u>33,676</u>	<u>3,774,376</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	74,593	(40,091)	34,502
Restricted funds			
Irvine Unit	301	(1,127)	(826)
TOTAL FUNDS	<u>74,894</u>	<u>(41,218)</u>	<u>33,676</u>

The Designated fund is a set aside minimum reserve amount which the Trustees consider is the minimum amount required for the charity to operate.

The Physiotherapy department - Irvine Unit and Renal Unit funds are amounts donated for the specific use in those departments.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations (including in memory of deceased relatives and friends)	8,010	18,478
Tax refund on gift aid donations, subscriptions and legacies	1,227	908
Legacies	158,270	3,500
Subscriptions	3,296	3,591
	170,803	26,477
Other trading activities		
Shop income	9,571	3,710
Social lotteries	-	2,025
Garden party and raffle	2,900	-
Sale of Christmas cards	-	84
	12,471	5,819
Investment income		
Income from cash investments	51,479	42,598
Total incoming resources	234,753	74,894
EXPENDITURE		
Other trading activities		
Shop purchases	5,074	2,473
Sundry shop expenses	260	577
Garden party	96	-
Purchase of Christmas cards	234	180
Lottery registration fee	20	20
	5,684	3,250
Charitable activities		
Motor vehicles	2,968	3,710
Grants payable	211,969	22,867
	214,937	26,577
Support costs		
Management		
Insurance	716	681
Printing, postage & stationery	526	206
Website costs	84	62
Probate notifications	295	227
	1,621	1,176

This page does not form part of the statutory financial statements

**THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
Management Finance		
Bank charges	108	101
Other		
Patient's Christmas presents & volunteer party	583	300
TV maintenance - Irvine Unit	1,089	1,089
Chalet expenses	1,850	3,527
	3,522	4,916
Governance costs		
Auditors' remuneration	5,040	4,908
Annual report and newsletters	580	290
	5,620	5,198
Total resources expended	231,492	41,218
Net income	3,261	33,676

This page does not form part of the statutory financial statements

THE LEAGUE OF FRIENDS OF THE BEXHILL HOSPITAL CIO

England & Wales - Charity number 1169175

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021
FOR
THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

GMP Audit Limited
20 Eversley Road
Bexhill on Sea
East Sussex
TN40 1HE

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 8
Statement of Financial Activities	9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Cash Flow Statement	12
Notes to the Financial Statements	13 to 21
Detailed Statement of Financial Activities	22 to 23

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. 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

Policies and objectives:

The objects of the League are:-

To foster and maintain the interest of the public in the life and work of the Bexhill Hospital.

To relieve sickness and to preserve the health of the residents of Bexhill-on-Sea primarily, but not exclusively, through the Bexhill Hospital, by providing or assisting in the provision of equipment, facilities, amenities and services which are not normally provided by the statutory authorities.

The aims of the Charity are therefore to support the continuing development of Bexhill Hospital mainly by supplementing funds available for equipment as well as for research education and training. Additionally, the Charity aims to foster interest in the work of the Hospital by the provision of voluntary work within the Hospital.

Strategies for achieving objectives:

These included holding regular meetings of the Management Committee to keep close control over income and expenditure and liaising with the Hospital Trust to obtain details of what equipment is needed or whether the provision of funds for improvement or enhancement of staff or other facilities could be made. The Charity also seeks to publicise its efforts inter alia by holding a variety of events both small and large throughout the year including Garden Party event and a prize draw, Flu Clinics, collecting at local store and the sale of Christmas Cards. Where appropriate,

Significant activities

Legacy income is a significant part of the Charity's overall income and as such the Charity will be doing all it can to promote itself as a Charity worthy of charitable giving. The accounts give a full picture of the extent of the grants made. The Management committee continues to encourage the Hospital to approach the League for donations of any kind for items however large or small.

Public benefit

The trustees have complied with their duty in the Charities Act to have due regard to guidelines issued by the Charity Commission on public benefit. The charity is involved in the provision of equipment, facilities and amenities to relieve the sickness and preserve the health of the residents of Bexhill-on-Sea.

Grant making

The League will agree to making a grant to local organisations whose aims also meet its objectives. The League does not make grants to individuals.

Volunteers

The League has the benefit of being able to call upon approximately 60 Volunteers to work in its both of our shops in Outpatients and Irvine Unit within the Hospital. The net worth of these Volunteers is almost inestimable and their service is greatly appreciated by both the League and the Hospital. The Trustees take the opportunity of thanking all the Volunteers for the work they do throughout the year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The main charitable activity during the year was providing grants to Bexhill Hospital. The grants were awarded for the purchase of new equipment and the refurbishment of facilities used by the patients and staff. A full list of the grants awarded is given in note 8 and are in accordance with the charitable objectives.

The grants awarded were chosen for the positive impact on the treatment of patients living in the Bexhill area, who would otherwise have to wait longer or travel further for treatment.

The charity owns a beach chalet on Bexhill seafront and this is for the use of the staff of Bexhill Hospital. The costs to maintain the chalet are minimal and the benefit to the wellbeing of the staff is considered an important factor for retaining ownership.

Fundraising activities

The League normally organise a number of activities throughout the year, which are designed to present the League and its objects to the public to secure funds to be passed back to the Hospital.

The League operates two shops within Bexhill Hospital, one being in the Irvine Unit. The shops are open to patients, visitors and staff and are manned by volunteers. The profit from the shops is used in the furtherance of the charitable activities. However due to Covid19 the shops were closed until July 2021 when they were allowed to reopen.

The League has recently set up its own lottery within the Unity Lottery which will bring 50p in the £1 to the League. The promotion of this has been setback

On a smaller scale, regular coffee mornings are held in the hospital and local areas.

These activities all help to foster a team spirit between League members. As important as making a profit for the League, is the fact that each event publicises the work of the League and increases awareness of what the League is able to do.

Investment performance

The bulk of its funds held in interest bearing bank and building society accounts. The Trustees consider this to be the simplest and most risk free method to earn income and maintain capital value. The market is constantly monitored to ensure the best interest rates.

FINANCIAL REVIEW

Financial position

During the year projects totalling £23,076 (2020 - £228,119) were approved. The net figure for the year was £22,867 (2020 - £193,028) after adjusting for items previously authorised but not purchased.

With income for the year totalling £74,894, the year ended with a satisfactory balance from which to support the continued expansion and upgrading of the hospital and the provision of further medical equipment for the use of the community.

On a fund basis the assets are available and adequate to fulfil the obligations of the Charity.

Principal funding sources

The main source of funding has historically been legacies and this has enabled the Charity to fund various projects undertaken. In the past two years, there has been a significant reduction in legacies and interest receivable on deposits has become the principal funding source.

In the current year, however, the charity has been advised that it should receive legacies in excess of £100,000.

FINANCIAL REVIEW

Investment policy and objectives

The trustees have decided not to undertake any speculative investment, for example in equities. The League's resources are deposited with Redwood Bank, Julian Hodge Bank, United Trust Bank, Cambridge and Counties Bank, Hampshire Trust Bank and Shawbrook Bank in order to obtain the best possible rates of interest.

Reserves policy

The Balance Sheet shows total reserves of restricted and unrestricted funds of £3,774,376 of which £1,546 are restricted funds and £3,772,830 are unrestricted. This far exceeds the amount the Charity wishes to maintain on a regular basis.

It is not the trustees intention to accumulate funds but to finance improvements and purchase medical equipment for the benefit of the community.

FUTURE PLANS

After a quiet year due to Covid19 our ambition and desire to do better in the future remains a priority.

Our desire to provide the people of Bexhill with the very best medical care possible, motivates each and every member of our League of Friends.

We have plans to improve the facilities for patients and carers at the Irvine Unit, a rehabilitation unit that's aim is to help people regain sufficient confidence and strength to return home. We also have plans to work with the NHS Trust and others to provide the very latest and most advanced equipment in our region. However this may not happen as government funding is being aimed at a major rebuilding program.

The League of Friends of Bexhill Hospital was created to help all our residents who found themselves in need of Hospital treatment, our purpose and determination has not changed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, being a Constitution of a Charitable Incorporated Organisation. This closely follows the 'Association' model constitution for a CIO, published by the Charity Commission.

Recruitment and appointment of new trustees

The members of the Committee are also charity trustees for the purpose of charity law. The officers of the League include a Chairman, Vice-Chairman, Honorary Secretary, Honorary Treasurer and Honorary Gift Aid Secretary. The Chairman and Vice-Chairman are elected by the General Committee and the other officers are elected at the Annual General Meeting.

All other members of the Committee are elected at the Annual General Meeting and retire after three years but are eligible for re-election. The Committee may fill any vacancy, and any person nominated to fill a casual vacancy shall go out of office at the next annual General Meeting and be eligible for re-election. The Committee has full power to conduct the business of the League free from control of Her Majesty's Government, the Regional Authority, the East Sussex Hospitals NHS Trust or any other person or body. Traditional business and medical skills are well represented on the Committee. In an effort to maintain this broad mix, in the event of particular skills being lost due to death or retirement, individuals are approached to offer themselves for election to the Committee.

There are five Committee meetings each year, during which all decisions are made by the Trustees present.

Organisational structure

Social Committee:

The operation of the canteen and shops.

Induction and training of new trustees

All Trustees are handpicked for the knowledge and expertise that they can contribute to the Committee. Their induction and training occurs during and as a result of Committee Meetings.

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

The League of Friends of the Bexhill Hospital frequently enhances financial contributions made by The Friends of the Conquest Hospital, Hastings in the provision of medical equipment in order to benefit Bexhill patients.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at a reasonable level, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

The charity is insured through a scheme run by Attend, covering all members, helpers and voluntary workers of The League of Friends of the Bexhill Hospital. The trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the significant risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1169175

Principal address
Sunbeams
41 Broad Oak Lane
Bexhill-on-Sea
East Sussex
TN39 4LG

Trustees

Chairman: Mr M Sivyer
Vice Chairman: Ms R Boyd-Mercer
Honorary Secretary: Mr J H T Dowling
Honorary Treasurer: Mr C J Ashford
Honorary Gift Aid Secretary: Mrs L J Walter

Mrs H K Chapman
Mr G Cox
Dr P D Dewhurst
Mrs A M Dowling (Resigned 21st April 2021)
Mrs H A Downton
Mrs P I Easton
Mr R Foxall
Mr G T Frost
Mrs B Hollingsworth
Mrs A E Kerr
Miss H J Knight
Dr H P Kremer
Miss C A Madeley
Mr P G Mitchell-Davis
Mr R Poll
Mr N Ray
Mrs S Robinshaw
Mr P J Stiles

Auditors

GMP Audit Limited
20 Eversley Road
Bexhill on Sea
East Sussex
TN40 1HE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors
Gaby Hardwicke
2 Eversley Road
Bexhill-on-Sea
East Sussex
TN40 1EY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those 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;
- make judgements 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 business.

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

Approved by order of the board of trustees on and signed on its behalf
by:

.....
J H T Dowling - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

Opinion

We have audited the financial statements of The League of Friends of The Bexhill Hospital CIO (the 'charity') for the year ended 31st December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom 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 Auditors' 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 Annual Report, other than the financial statements and our Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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 where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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, the trustees are responsible for the preparation of the 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.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 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 a Report of the Independent Auditors 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management which included consideration of known or suspected instances of non-compliance with laws and regulations and fraud.
- Reviewing, evaluating and testing systems and controls to assess their effectiveness to prevent and detect irregularities.
- Identifying, reviewing and testing of journal entries.
- Challenging assumptions and judgements made by management in respect of significant accounting estimates.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

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 auditors' 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.

GMP Audit Limited
20 Eversley Road
Bexhill on Sea
East Sussex
TN40 1HE

Date:

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	26,176	301	26,477	63,944
Charitable activities	5				
Other grants		-	-	-	10,000
Other trading activities	3	5,819	-	5,819	7,276
Investment income	4	42,598	-	42,598	51,586
Total		74,593	301	74,894	132,806
EXPENDITURE ON					
Raising funds	6	3,250	-	3,250	3,559
Charitable activities	7				
Equipment & facility grants		29,163	1,127	30,290	199,192
Expenditure on equipment for GP's surgeries		7,577	-	7,577	(2,097)
Other		101	-	101	114
Total		40,091	1,127	41,218	200,768
NET INCOME/(EXPENDITURE)		34,502	(826)	33,676	(67,962)
RECONCILIATION OF FUNDS					
Total funds brought forward		3,738,328	2,372	3,740,700	3,808,662
TOTAL FUNDS CARRIED FORWARD		3,772,830	1,546	3,774,376	3,740,700

The notes form part of these financial statements

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

BALANCE SHEET
31ST DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	12	15,195	-	15,195	18,905
CURRENT ASSETS					
Stocks	13	293	-	293	-
Debtors	14	27,280	-	27,280	23,974
Cash at bank		3,749,649	1,716	3,751,365	4,004,763
		<u>3,777,222</u>	<u>1,716</u>	<u>3,778,938</u>	<u>4,028,737</u>
CREDITORS					
Amounts falling due within one year	15	(19,587)	(170)	(19,757)	(306,942)
NET CURRENT ASSETS		<u>3,757,635</u>	<u>1,546</u>	<u>3,759,181</u>	<u>3,721,795</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,772,830</u>	<u>1,546</u>	<u>3,774,376</u>	<u>3,740,700</u>
NET ASSETS		<u>3,772,830</u>	<u>1,546</u>	<u>3,774,376</u>	<u>3,740,700</u>
FUNDS	16				
Unrestricted funds				3,772,830	3,738,328
Restricted funds				1,546	2,372
TOTAL FUNDS				<u>3,774,376</u>	<u>3,740,700</u>

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

.....
M Sivyer - Trustee

.....
C J Ashford - Trustee

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	(295,996)	107,904
Net cash (used in)/provided by operating activities		(295,996)	107,904
Cash flows from investing activities			
Interest received		42,598	51,586
Net cash provided by investing activities		42,598	51,586
Change in cash and cash equivalents in the reporting period		(253,398)	159,490
Cash and cash equivalents at the beginning of the reporting period		4,004,763	3,845,273
Cash and cash equivalents at the end of the reporting period		3,751,365	4,004,763

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM
OPERATING ACTIVITIES

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	33,676	(67,962)
Adjustments for:		
Depreciation charges	3,710	4,638
Interest received	(42,598)	(51,586)
Decrease/(increase) in legacies due	(3,000)	289,251
Increase/(decrease) in grants payable	(287,329)	(61,732)
Increase in stocks	(293)	-
Increase in debtors	(306)	(4,850)
Increase in creditors	144	145
Net cash (used in)/provided by operations	<u>(295,996)</u>	<u>107,904</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/21 £	Cash flow £	At 31/12/21 £
Net cash			
Cash at bank	4,004,763	(253,398)	3,751,365
	<u>4,004,763</u>	<u>(253,398)</u>	<u>3,751,365</u>
Total	<u>4,004,763</u>	<u>(253,398)</u>	<u>3,751,365</u>

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.

The accounts have been prepared on a Going Concern basis. The legal status of the Charity changed to a Charitable Incorporated Organisation as detailed in the Trustees Report, whereby all assets and liabilities of the Charity transferred to the new Charity.

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.

For legacies, receipt is probable when there has been grant of probate, the executors have established that there are sufficient assets in the estate to pay the legacy, after settling any liabilities, and any conditions attached to the legacy have either been met or are within the control of the charity.

Investment income is recognised when its receipt is probable and the amount receivable can be measured reliably.

Expenditure

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

All costs incurred relate to the one charitable activity of the charity.

Tangible fixed assets

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

Motor vehicles - 20% on reducing balance

No provision for depreciation has been made on the beach chalet as the building is properly maintained to standards that ensure that its residual value is not less than its book value.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Legacies receivable are valued at the amount notified as being receivable by the executors, once probate has been granted and the amount can be measured reliably.

Cash at bank

Cash at bank includes cash and short term highly liquid investments.

Creditors

Creditors and provisions are recognised where the charity 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 income

Grant income has been recognised under the performance model.

Grants that do not specify any future performance-related conditions are recorded when the grant proceeds are received or receivable. Any grant that imposes specified future performance-related conditions is recognised only when the performance-related conditions are met. Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

2. DONATIONS AND LEGACIES

	2021 £	2020 £
Donations (including in memory of deceased relatives and friends)	18,478	33,871
Tax refund on gift aid donations, subscriptions and legacies	908	1,854
Legacies	3,500	23,574
Subscriptions	3,591	4,645
	<u>26,477</u>	<u>63,944</u>

The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Shop income	3,710	4,984
Social lotteries	2,025	1,493
Garden party and raffle	-	725
Sale of Christmas cards	84	74
	<u>5,819</u>	<u>7,276</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Income from cash investments	<u>42,598</u>	<u>51,586</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Grants	-	10,000

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Rother District Council	<u>-</u>	<u>10,000</u>

6. RAISING FUNDS

Other trading activities

	2021	2020
	£	£
Purchases	3,050	3,160
Garden party	-	379
Purchase of Christmas cards	180	-
Lottery registration fee	20	20
	<u>3,250</u>	<u>3,559</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Equipment & facility grants	-	19,000	11,290	30,290
Expenditure on equipment for GP's surgeries	<u>3,710</u>	<u>3,867</u>	<u>-</u>	<u>7,577</u>
	<u>3,710</u>	<u>22,867</u>	<u>11,290</u>	<u>37,867</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

8. GRANTS PAYABLE

	2021	2020
	£	£
Equipment & facility grants	19,000	186,662
Expenditure on equipment for GP's surgeries	3,867	(2,097)
	<u>22,867</u>	<u>184,565</u>

The total grants paid to institutions during the year was as follows:

	2021	2020
	£	£
Items authorised in earlier years and not purchased or reductions to final costs	(209)	(43,554)
Arts in Healthcare (B)	40	150
Replacement TV's - Irvine Unit (B)	445	447
4 I pads for Irvine Unit (B)	-	1,432
Childrens Play Area (B)	-	21,688
Conversion of Staff and Rest Rooms (B)	-	8,003
FBA-E200ES Powered Sweeper (B)	-	1,099
Deep Clean of Irvine Unit (B)	-	1,263
Lockers for Aquatic Physiotherapy Unit - 50 % (C)	-	960
Laptops for Aquatic Physiotherapy Unit - 50 % (C)	-	2,867
5 Vela Move Opthamology Chairs (B)	-	10,225
Assorted Opthamology Equipment (B)	-	163,498
Furniture and Equipment for Rest Room (B)	-	3,519
Canon CR-2 AF Fundus Camera (B)	-	12,968
Sidley Surgery- Covid19 Vaccination Fridges	3,867	-
5 Vela Move Opthalmology Chairs (B)	9,900	-
Lejrelet Bed Positionink Kit (B)	665	-
Gardening Equipment (B)	506	-
Additional Work on Rest Room (B)	4,790	-
7 Chairs for Reception Area (B)	2,863	-
	<u>22,867</u>	<u>184,565</u>

The above grants for equipment were approved as payable to East Sussex Hospitals NHS Trust for (B) Bexhill Hospital and (C) Conquest Hospital.

The grants cover the costs of improvements and amenities for patients and staff at Bexhill Hospital and contributions towards the cost of equipment at Bexhill Hospital and at other hospitals used by the people of Bexhill.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

9. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Other resources expended	-	101	-	-	101
Equipment & facility grants	1,176	-	4,916	5,198	11,290
	<u>1,176</u>	<u>101</u>	<u>4,916</u>	<u>5,198</u>	<u>11,391</u>

Support costs, included in the above, are as follows:

Management

	2021 Equipment & facility grants £	2020 Total activities £
Insurance	681	648
Printing, postage & stationery	206	884
Website costs	62	50
Probate notifications	227	111
	<u>1,176</u>	<u>1,693</u>

Finance

	2021 Other resources expended £	2020 Total activities £
Bank charges	101	114
	<u>101</u>	<u>114</u>

Other

	2021 Equipment & facility grants £	2020 Total activities £
Sundries	-	55
Patient's Christmas presents & volunteer party	300	300
TV maintenance - Irvine Unit	1,089	-
Chalet expenses	3,527	254
	<u>4,916</u>	<u>609</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

9. SUPPORT COSTS - continued
Governance costs

	2021 Equipment & facility grants £	2020 Total activities £
Auditors' remuneration	4,908	4,764
Annual report and newsletters	290	826
	<u>5,198</u>	<u>5,590</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

During the year payments totalling £641 (2020 - £1,350) were paid to three trustees as reimbursement for Christmas presents for patients, postage, stationery and other committee expenses.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	63,944	-	63,944
Charitable activities			
Other grants	10,000	-	10,000
Other trading activities	7,276	-	7,276
Investment income	51,586	-	51,586
Total	<u>132,806</u>	<u>-</u>	<u>132,806</u>
EXPENDITURE ON			
Raising funds	3,559	-	3,559
Charitable activities			
Equipment & facility grants	196,049	3,143	199,192
Expenditure on equipment for GP's surgeries	(2,097)	-	(2,097)
Other	114	-	114
Total	<u>197,625</u>	<u>3,143</u>	<u>200,768</u>
NET INCOME/(EXPENDITURE)	<u>(64,819)</u>	<u>(3,143)</u>	<u>(67,962)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	3,803,147	5,515	3,808,662

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>3,738,328</u>	<u>2,372</u>	<u>3,740,700</u>

12. TANGIBLE FIXED ASSETS

	Beach chalet No. 21 South £	Motor vehicles £	Totals £
COST			
At 1st January 2021 and 31st December 2021	<u>355</u>	<u>45,289</u>	<u>45,644</u>
DEPRECIATION			
At 1st January 2021	-	26,739	26,739
Charge for year	-	<u>3,710</u>	<u>3,710</u>
At 31st December 2021	-	<u>30,449</u>	<u>30,449</u>
NET BOOK VALUE			
At 31st December 2021	<u>355</u>	<u>14,840</u>	<u>15,195</u>
At 31st December 2020	<u>355</u>	<u>18,550</u>	<u>18,905</u>

13. STOCKS

	2021 £	2020 £
Shop stock	<u>293</u>	<u>-</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments and accrued income	24,280	23,974
Legacies & donations receivable	<u>3,000</u>	<u>-</u>
	<u>27,280</u>	<u>23,974</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	4,907	4,763
Accruals for grants payable	14,850	302,179
	<u>19,757</u>	<u>306,942</u>

16. MOVEMENT IN FUNDS

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
Unrestricted funds			
General fund	3,638,328	34,502	3,672,830
Designated fund	100,000	-	100,000
	<u>3,738,328</u>	<u>34,502</u>	<u>3,772,830</u>
Restricted funds			
Physiotherapy department - Irvine Unit	1,546	-	1,546
Irvine Unit	826	(826)	-
	<u>2,372</u>	<u>(826)</u>	<u>1,546</u>
TOTAL FUNDS	<u><u>3,740,700</u></u>	<u><u>33,676</u></u>	<u><u>3,774,376</u></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	74,593	(40,091)	34,502
Restricted funds			
Irvine Unit	301	(1,127)	(826)
TOTAL FUNDS	<u><u>74,894</u></u>	<u><u>(41,218)</u></u>	<u><u>33,676</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	3,703,147	(64,819)	3,638,328
Designated fund	100,000	-	100,000
	<u>3,803,147</u>	<u>(64,819)</u>	<u>3,738,328</u>
Restricted funds			
Physiotherapy department - Irvine Unit	1,546	-	1,546
Irvine Unit	3,969	(3,143)	826
	<u>5,515</u>	<u>(3,143)</u>	<u>2,372</u>
TOTAL FUNDS	<u><u>3,808,662</u></u>	<u><u>(67,962)</u></u>	<u><u>3,740,700</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	132,806	(197,625)	(64,819)
Restricted funds			
Irvine Unit	-	(3,143)	(3,143)
	<u>132,806</u>	<u>(200,768)</u>	<u>(67,962)</u>
TOTAL FUNDS	<u><u>132,806</u></u>	<u><u>(200,768)</u></u>	<u><u>(67,962)</u></u>

The Designated fund is a set aside minimum reserve amount which the Trustees consider is the minimum amount required for the charity to operate.

The Physiotherapy department - Irvine Unit fund is an amount donated for the specific use in that department. No funds had been spent by the year end.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2021.

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations (including in memory of deceased relatives and friends)	18,478	33,871
Tax refund on gift aid donations, subscriptions and legacies	908	1,854
Legacies	3,500	23,574
Subscriptions	3,591	4,645
	<u>26,477</u>	<u>63,944</u>
Other trading activities		
Shop income	3,710	4,984
Social lotteries	2,025	1,493
Garden party and raffle	-	725
Sale of Christmas cards	84	74
	<u>5,819</u>	<u>7,276</u>
Investment income		
Income from cash investments	42,598	51,586
Charitable activities		
Grants	-	10,000
	<u>-</u>	<u>10,000</u>
Total incoming resources	<u>74,894</u>	<u>132,806</u>
EXPENDITURE		
Other trading activities		
Shop purchases	2,473	2,510
Sundry shop expenses	577	650
Garden party	-	379
Purchase of Christmas cards	180	-
Lottery registration fee	20	20
	<u>3,250</u>	<u>3,559</u>
Charitable activities		
Motor vehicles	3,710	4,638
Grants payable	22,867	184,565
	<u>26,577</u>	<u>189,203</u>
Support costs		
Management		
Insurance	681	648
Printing, postage & stationery	206	884
Website costs	62	50
Carried forward	949	1,582

This page does not form part of the statutory financial statements

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

	2021 £	2020 £
Management		
Brought forward	949	1,582
Probate notifications	227	111
	<u>1,176</u>	<u>1,693</u>
Finance		
Bank charges	101	114
Other		
Sundries	-	55
Patient's Christmas presents & volunteer party	300	300
TV maintenance - Irvine Unit	1,089	-
Chalet expenses	3,527	254
	<u>4,916</u>	<u>609</u>
Governance costs		
Auditors' remuneration	4,908	4,764
Annual report and newsletters	290	826
	<u>5,198</u>	<u>5,590</u>
Total resources expended	<u>41,218</u>	<u>200,768</u>
Net income/(expenditure)	<u>33,676</u>	<u>(67,962)</u>

THE LEAGUE OF FRIENDS OF THE BEXHILL HOSPITAL CIO

England & Wales - Charity number 1169175

Accounts

REGISTERED CHARITY NUMBER: 1169175

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020
FOR
THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

GMP Audit Limited
20 Eversley Road
Bexhill on Sea
East Sussex
TN40 1HE

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

	Page
Report of the Trustees	1 to 6
Report of the Independent Auditors	7 to 9
Statement of Financial Activities	10
Balance Sheet	11
Cash Flow Statement	12
Notes to the Cash Flow Statement	13
Notes to the Financial Statements	14 to 23
Detailed Statement of Financial Activities	24 to 25

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. 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

Policies and objectives:

The objects of the League are:-

To foster and maintain the interest of the public in the life and work of the Bexhill Hospital.

To relieve sickness and to preserve the health of the residents of Bexhill-on-Sea primarily, but not exclusively, through the Bexhill Hospital, by providing or assisting in the provision of equipment, facilities, amenities and services which are not normally provided by the statutory authorities.

The aims of the Charity are therefore to support the continuing development of Bexhill Hospital mainly by supplementing funds available for equipment as well as for research education and training. Additionally, the Charity aims to foster interest in the work of the Hospital by the provision of voluntary work within the Hospital.

Strategies for achieving objectives:

These included holding regular meetings of the Management Committee to keep close control over income and expenditure and liaising with the Hospital Trust to obtain details of what equipment is needed or whether the provision of funds for improvement or enhancement of staff or other facilities could be made. The Charity also seeks to publicise its efforts inter alia by holding a variety of events both small and large throughout the year including Garden Party event and a prize draw, Flu Clinics, collecting at local store and the sale of Christmas Cards. Where appropriate,

Significant activities

Legacy income is a significant part of the Charity's overall income and as such the Charity will be doing all it can to promote itself as a Charity worthy of charitable giving. The accounts give a full picture of the extent of the grants made. The Management committee continues to encourage the Hospital to approach the League for donations of any kind for items however large or small.

Public benefit

The trustees have complied with their duty in the Charities Act to have due regard to guidelines issued by the Charity Commission on public benefit. The charity is involved in the provision of equipment, facilities and amenities to relieve the sickness and preserve the health of the residents of Bexhill-on-Sea.

Grant making

The League will agree to making a grant to local organisations whose aims also meet its objectives. The League does not make grants to individuals.

Volunteers

The League has the benefit of being able to call upon approximately 60 Volunteers to work in its both of our shops in Outpatients and Irvine Unit within the Hospital. The net worth of these Volunteers is almost inestimable and their service is greatly appreciated by both the League and the Hospital. The Trustees take the opportunity of thanking all the Volunteers for the work they do throughout the year.

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The main charitable activity during the year was providing grants to Bexhill Hospital and the Conquest Hospital in Hastings. The grants were awarded for the purchase of new equipment and the refurbishment of facilities used by the patients and staff. A full list of the grants awarded is given in note 8 and are in accordance with the charitable objectives.

The grants awarded were chosen for the positive impact on the treatment of patients living in the Bexhill area, who would otherwise have to wait longer or travel further for treatment.

The charity owns a beach chalet on Bexhill seafront and this is for the use of the staff of Bexhill Hospital. The costs to maintain the chalet are minimal and the benefit to the wellbeing of the staff is considered an important factor for retaining ownership.

Fundraising activities

The League normally organise a number of activities throughout the year, which are designed to present the League and its objects to the public to secure funds to be passed back to the Hospital.

The League operates two shops within Bexhill Hospital, one being in the Irvine Unit. The shops are open to patients, visitors and staff and are manned by volunteers. The profit from the shops is used in the furtherance of the charitable activities. However due to Covid19 the shops were closed in March 2020 and are waiting to reopen.

The highlight of the year is normally the Annual Garden Party, held in the hospital grounds, a high profile event which is well supported by local people. This was cancelled in 2020 due to Covid19.

The League has recently set up its own lottery within the Unity Lottery which will bring 50p in the £1 to the League. The promotion of this has been setback

On a smaller scale, regular coffee mornings are held in the hospital and local areas.

These activities all help to foster a team spirit between League members. As important as making a profit for the League, is the fact that each event publicises the work of the League and increases awareness of what the League is able to do.

Investment performance

The bulk of its funds held in interest bearing bank and building society accounts. The Trustees consider this to be the simplest and most risk free method to earn income and maintain capital value. The market is constantly monitored to ensure the best interest rates.

FINANCIAL REVIEW

Financial position

During the year projects totalling £228,119 (2019 - £408,146) were approved. The net figure for the year was £193,028 (2019 - £401,073) after adjusting for items previously authorised but not purchased.

With income for the year totalling £132,085, the year ended with a satisfactory balance from which to support the continued expansion and upgrading of the hospital and the provision of further medical equipment for the use of the community.

On a fund basis the assets are available and adequate to fulfil the obligations of the Charity.

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2020

FINANCIAL REVIEW

Principal funding sources

The main source of funding has been legacies, which totalled £23,574 (2019 - £416,964) and this has enabled the Charity to fund the projects detailed in the accounts. The following legacies were received or entitlement satisfactorily established during the year:

	£
Mr S Earl (Previously £43,500)	889
Mrs M A C Judge (Previously £289,251)	910
Mr H J Sentiford	21,775
	£23,574

Investment policy and objectives

The trustees have decided not to undertake any speculative investment, for example in equities. The League's resources are deposited with Redwood Bank, Julian Hodge Bank, United Trust Bank, Cambridge and Counties Bank, Hampshire Trust Bank and Shawbrook Bank in order to obtain the best possible rates of interest.

Reserves policy

The Balance Sheet shows total reserves of restricted and unrestricted funds of £3,740,809 of which £2,372 are restricted funds and £3,738,437 are unrestricted. This far exceeds the amount the Charity wishes to maintain on a regular basis.

It is not the trustees intention to accumulate funds but to finance improvements and purchase medical equipment for the benefit of the community.

FUTURE PLANS

After a quiet year due to Covid19 our ambition and desire to do better in the future remains a priority.

Our desire to provide the people of Bexhill with the very best medical care possible, motivates each and every member of our League of Friends.

In July 2019, we received a Bid from the Trust to ask if we would agree in principle of supporting funding for moving the kitchen down to the Irvine Unit to improve the meals service to patients. This was agreed in principle subject to the Trust making additional investment into ophthalmology services in Bexhill.

We have plans to improve the facilities for patients and carers at the Irvine Unit, a rehabilitation unit that's aim is to help people regain sufficient confidence and strength to return home. We also have plans to work with the NHS Trust and others to provide the very latest and most advanced equipment in our region. However this may not happen as government funding is being aimed at a major rebuilding program.

The League of Friends of Bexhill Hospital was created to help all our residents who found themselves in need of Hospital treatment, our purpose and determination has not changed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, being a Constitution of a Charitable Incorporated Organisation. This closely follows the 'Association' model constitution for a CIO, published by the Charity Commission.

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The members of the Committee are also charity trustees for the purpose of charity law. The officers of the League include a Chairman, Vice-Chairman, Honorary Secretary, Honorary Treasurer and Honorary Gift Aid Secretary. The Chairman and Vice-Chairman are elected by the General Committee and the other officers are elected at the Annual General Meeting.

All other members of the Committee are elected at the Annual General Meeting and retire after three years but are eligible for re-election. The Committee may fill any vacancy, and any person nominated to fill a casual vacancy shall go out of office at the next annual General Meeting and be eligible for re-election. The Committee has full power to conduct the business of the League free from control of Her Majesty's Government, the Regional Authority, the East Sussex Hospitals NHS Trust or any other person or body. Traditional business and medical skills are well represented on the Committee. In an effort to maintain this broad mix, in the event of particular skills being lost due to death or retirement, individuals are approached to offer themselves for election to the Committee.

There are five Committee meetings each year, during which all decisions are made by the Trustees present.

Organisational structure

Social Committee:

The operation of the canteen and shops.

Garden Party Committee:

The organisation of the annual garden party.

Induction and training of new trustees

All Trustees are handpicked for the knowledge and expertise that they can contribute to the Committee. Their induction and training occurs during and as a result of Committee Meetings.

Related parties

The League of Friends of the Bexhill Hospital frequently enhances financial contributions made by The Friends of the Conquest Hospital, Hastings in the provision of medical equipment in order to benefit Bexhill patients.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at a reasonable level, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

The charity is insured through a scheme run by Attend, covering all members, helpers and voluntary workers of The League of Friends of the Bexhill Hospital. The trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the significant risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1169175

Principal address

Sunbeams
41 Broad Oak Lane
Bexhill-on-Sea
East Sussex
TN39 4LG

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2020

Trustees

Chairman: Mr M Sivyler
Vice Chairman: Ms R Boyd-Mercer
Honorary Secretary: Mr J H T Dowling
Honorary Treasurer: Mr C J Ashford
Honorary Gift Aid Secretary: Mrs L J Walter

Mrs H K Chapman
Mr G Cox
Dr P D Dewhurst
Mrs A M Dowling
Mrs H A Downton
Mrs P I Easton
Mr R Foxall
Mr G T Frost
Mrs B Hollingsworth
Mrs A E Kerr
Miss H J Knight
Dr H P Kremer
Miss C A Madeley
Mr P G Mitchell-Davis
Mr R Poll
Mr N Ray (Appointed 13th February 2020)
Mrs S Robinshaw
Mr P J Stiles

Auditors
GMP Audit Limited
20 Eversley Road
Bexhill on Sea
East Sussex
TN40 1HE

Solicitors
Gaby Hardwicke
2 Eversley Road
Bexhill-on-Sea
East Sussex
TN40 1EY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those 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;
- make judgements 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 business.

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

Approved by order of the board of trustees on and signed on its behalf by:

.....
J H T Dowling - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

Opinion

We have audited the financial statements of The League of Friends of The Bexhill Hospital CIO (the 'charity') for the year ended 31st December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom 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 Auditors' 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 Annual Report, other than the financial statements and our Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

Matters on which we are required to report by exception

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

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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, the trustees are responsible for the preparation of the 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.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 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 a Report of the Independent Auditors 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with the trustees which included consideration of known or suspected instances of non-compliance with laws and regulations and fraud.
- Reviewing, evaluating and testing systems and controls to assess their effectiveness to prevent and detect irregularities.
- Identifying, reviewing and testing of journal entries.
- Challenging assumptions and judgements made by the trustees in respect of significant accounting estimates.
- Reviewing minutes of Trustee Meetings for known or suspected instances of non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

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 auditors' 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.

GMP Audit Limited

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
20 Eversley Road
Bexhill on Sea
East Sussex
TN40 1HE

Date:

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020

		Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	63,944	-	63,944	430,408
Charitable activities	5				
Other grants		10,000	-	10,000	-
Other trading activities	3	7,276	-	7,276	26,509
Investment income	4	51,586	-	51,586	46,970
Total		132,806	-	132,806	503,887
EXPENDITURE ON					
Raising funds	6	3,559	-	3,559	9,977
Charitable activities	7				
Equipment & facility grants		196,049	3,143	199,192	379,555
Expenditure on equipment for GP's surgeries		(2,097)	-	(2,097)	37,421
Other		114	-	114	192
Total		197,625	3,143	200,768	427,145
NET INCOME/(EXPENDITURE)		(64,819)	(3,143)	(67,962)	76,742
RECONCILIATION OF FUNDS					
Total funds brought forward		3,803,147	5,515	3,808,662	3,731,920
TOTAL FUNDS CARRIED FORWARD		3,738,328	2,372	3,740,700	3,808,662

The notes form part of these financial statements

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

BALANCE SHEET
31ST DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	12	18,905	-	18,905	23,543
CURRENT ASSETS					
Debtors	13	23,974	-	23,974	308,375
Cash at bank		4,002,221	2,542	4,004,763	3,845,273
		<u>4,026,195</u>	<u>2,542</u>	<u>4,028,737</u>	<u>4,153,648</u>
CREDITORS					
Amounts falling due within one year	14	(306,772)	(170)	(306,942)	(368,529)
NET CURRENT ASSETS		<u>3,719,423</u>	<u>2,372</u>	<u>3,721,795</u>	<u>3,785,119</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,738,328</u>	<u>2,372</u>	<u>3,740,700</u>	<u>3,808,662</u>
NET ASSETS		<u>3,738,328</u>	<u>2,372</u>	<u>3,740,700</u>	<u>3,808,662</u>
FUNDS	15				
Unrestricted funds				3,738,328	3,803,147
Restricted funds				2,372	5,515
TOTAL FUNDS				<u>3,740,700</u>	<u>3,808,662</u>

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

.....
M Sivyer - Trustee

.....
C J Ashford - Trustee

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2020

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	107,904	(478,874)
Net cash provided by/(used in) operating activities		107,904	(478,874)
Cash flows from investing activities			
Interest received		51,586	46,970
Net cash provided by investing activities		51,586	46,970
Change in cash and cash equivalents in the reporting period		159,490	(431,904)
Cash and cash equivalents at the beginning of the reporting period		3,845,273	4,277,177
Cash and cash equivalents at the end of the reporting period		4,004,763	3,845,273

The notes form part of these financial statements

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2020

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM
OPERATING ACTIVITIES

	2020 £	2019 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(67,962)	76,742
Adjustments for:		
Depreciation charges	4,638	5,797
Interest received	(51,586)	(46,970)
Decrease/(increase) in legacies due	289,251	(107,413)
Increase/(decrease) in grants payable	(61,732)	(407,267)
Increase in debtors	(4,850)	(3)
Increase in creditors	145	240
Net cash provided by/(used in) operations	<u>107,904</u>	<u>(478,874)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/20 £	Cash flow £	At 31/12/20 £
Net cash			
Cash at bank	3,845,273	159,490	4,004,763
	<u>3,845,273</u>	<u>159,490</u>	<u>4,004,763</u>
Total	<u>3,845,273</u>	<u>159,490</u>	<u>4,004,763</u>

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.

The accounts have been prepared on a Going Concern basis. The legal status of the Charity changed to a Charitable Incorporated Organisation as detailed in the Trustees Report, whereby all assets and liabilities of the Charity transferred to the new Charity.

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.

For legacies, receipt is probable when there has been grant of probate, the executors have established that there are sufficient assets in the estate to pay the legacy, after settling any liabilities, and any conditions attached to the legacy have either been met or are within the control of the charity.

Investment income is recognised when its receipt is probable and the amount receivable can be measured reliably.

Expenditure

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

All costs incurred relate to the one charitable activity of the charity.

Tangible fixed assets

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

Motor vehicles	- 20% on reducing balance
----------------	---------------------------

No provision for depreciation has been made on the beach chalet as the building is properly maintained to standards that ensure that its residual value is not less than its book value.

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.

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Legacies receivable are valued at the amount notified as being receivable by the executors, once probate has been granted and the amount can be measured reliably.

Cash at bank

Cash at bank includes cash and short term highly liquid investments.

Creditors

Creditors and provisions are recognised where the charity 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.

2. DONATIONS AND LEGACIES

	2020 £	2019 £
Donations (including in memory of deceased relatives and friends)	33,871	7,225
Tax refund on gift aid donations, subscriptions and legacies	1,854	2,063
Legacies	23,574	416,964
Subscriptions	4,645	4,156
	<u>63,944</u>	<u>430,408</u>

The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3. OTHER TRADING ACTIVITIES

	2020 £	2019 £
Shop income	4,984	21,577
Social lotteries	1,493	-
Garden party and raffle	725	3,865
Coffee mornings	-	487
Sale of Christmas cards	74	-
Supermarket collections and boxes	-	580
	<u>7,276</u>	<u>26,509</u>

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

4. INVESTMENT INCOME

	2020	2019
	£	£
Income from cash investments	<u>51,586</u>	<u>46,970</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2020	2019
	£	£
Grants	<u>10,000</u>	<u>-</u>

Activity
Other grants

Grants received, included in the above, are as follows:

	2020	2019
	£	£
Rother District Council	<u>10,000</u>	<u>-</u>

6. RAISING FUNDS

Other trading activities

	2020	2019
	£	£
Purchases	3,160	8,882
Garden party	379	660
Purchase of Christmas cards	-	216
Lottery registration fee	20	219
	<u>3,559</u>	<u>9,977</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Equipment & facility grants	4,638	186,662	7,892	199,192
Expenditure on equipment for GP's surgeries	-	(2,097)	-	(2,097)
	<u>4,638</u>	<u>184,565</u>	<u>7,892</u>	<u>197,095</u>

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

8. GRANTS PAYABLE

	2020	2019
	£	£
Equipment & facility grants	186,662	363,652
Expenditure on equipment for GP's surgeries	(2,097)	37,421
	<u>184,565</u>	<u>401,073</u>

The total grants paid to institutions during the year was as follows:

	2020	2019
	£	£
Items authorised in earlier years and not purchased or reductions to final costs	(43,554)	(7,073)
Arts in Healthcare (B)	150	1,200
Old Town Surgery	-	1,546
Little Common Surgery	-	22,750
Replacement TV's - Irvine Unit (B)	447	-
Patient information display units (B)	-	1,937
Garden party tables (B)	-	1,500
Sidley Surgery	-	11,108
Portable ECG machine with carry case (B)	-	1,224
Icare Tonometer (B)	-	2,495
Pace lower limb simulators (B)	-	1,409
Yag laser - splitter (B)	-	4,500
Portable magnifying loupes (B)	-	1,978
BioCon 700 Bladder scanner (B)	-	6,825
Keeler portable slit lamp (B)	-	4,395
Renal unit - disabled toilet (B)	-	21,378
Pebsham Surgery	-	2,018
Furniture and blinds for childrens room - Healthcare Centre (B)	-	742
Hand held doppler (B)	-	923
Zeiss Cirrus 5000 OCT machine (C)	-	95,160
Gardening tools (B)	-	215
Eye unit information display units (B)	-	300
Exercise bike (B)	-	429
Lumenis SelectaTrio Yag/SLT & 532 NM Retinal Laser System (B)	-	90,940
49 OneLeg stools (B)	-	1,806
BL Medical 3D High Resolution ultrasound system (B)	-	87,323
Dantec Clavis system - hand held device for botox injections (B)	-	2,795
Portable Ultrasound machine - 50 % (B/C)	-	11,250
Contribution to Conquest League's CT scanner appeal (C)	-	30,000
4 Ipads for Irvine Unit (B)	1,432	-
Childrens Play Area (B)	21,688	-
Conversion of Staff and Rest Rooms (B)	8,003	-
FBA-E200ES Powered Sweeper (B)	1,099	-
Deep Clean of Irvine Unit (B)	1,263	-
Lockers for Aquatic Physiotherapy Unit - 50 % (C)	960	-
Laptops for Aquatic Physiotherapy Unit - 50 % (C)	2,867	-
5 Vela Move Opthamology Chairs (B)	10,225	-
Assorted Opthamology Equipment (B)	163,498	-
Furniture and Equipment for Rest Room (B)	3,519	-
Canon CR-2 AF Fundus Camera (B)	12,968	-
	<u>184,565</u>	<u>401,073</u>

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

8. GRANTS PAYABLE - continued

The above grants for equipment were approved as payable to East Sussex Hospitals NHS Trust for (B) Bexhill Hospital, (C) Conquest Hospital and (E) Eastbourne District General Hospital.

The grants cover the costs of improvements and amenities for patients and staff at Bexhill Hospital and contributions towards the cost of equipment at Bexhill Hospital and at other hospitals used by the people of Bexhill.

9. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Other resources expended	-	114	-	-	114
Equipment & facility grants	<u>1,693</u>	<u>-</u>	<u>609</u>	<u>5,590</u>	<u>7,892</u>
	<u><u>1,693</u></u>	<u><u>114</u></u>	<u><u>609</u></u>	<u><u>5,590</u></u>	<u><u>8,006</u></u>

Support costs, included in the above, are as follows:

Management

	2020 Equipment & facility grants £	2019 Total activities £
Insurance	648	618
Printing, postage & stationery	884	1,529
Website costs	50	75
Probate notifications	<u>111</u>	<u>151</u>
	<u><u>1,693</u></u>	<u><u>2,373</u></u>

Finance

	2020 Other resources expended £	2019 Total activities £
Bank charges	<u>114</u>	<u>192</u>

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

9. SUPPORT COSTS - continued
Other

	2020 Equipment & facility grants £	2019 Total activities £
Sundries	55	40
Patient's Christmas presents & volunteer party	300	492
TV maintenance - Irvine Unit	-	1,015
Chalet expenses	254	505
	<u>609</u>	<u>2,052</u>
Governance costs		
	2020 Equipment & facility grants £	2019 Total activities £
Auditors' remuneration	4,764	4,740
Annual report and newsletters	826	941
	<u>5,590</u>	<u>5,681</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

Trustees' expenses

During the year payments totalling £1,350 (2019 - £3,812) were paid to four trustees as reimbursement for Christmas presents for patients, postage, stationery and other committee expenses.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	429,310	1,098	430,408
Other trading activities	26,509	-	26,509
Investment income	46,970	-	46,970
Total	<u>502,789</u>	<u>1,098</u>	<u>503,887</u>
EXPENDITURE ON			
Raising funds	9,977	-	9,977
Charitable activities			
Equipment & facility grants	378,760	795	379,555
Expenditure on equipment for GP's surgeries	37,421	-	37,421

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Other	192	-	192
Total	426,350	795	427,145
NET INCOME	76,439	303	76,742
RECONCILIATION OF FUNDS			
Total funds brought forward	3,726,708	5,212	3,731,920
TOTAL FUNDS CARRIED FORWARD	3,803,147	5,515	3,808,662

12. TANGIBLE FIXED ASSETS

	Beach chalet No. 21 South £	Motor vehicles £	Totals £
COST			
At 1st January 2020 and 31st December 2020	355	45,289	45,644
DEPRECIATION			
At 1st January 2020	-	22,101	22,101
Charge for year	-	4,638	4,638
At 31st December 2020	-	26,739	26,739
NET BOOK VALUE			
At 31st December 2020	355	18,550	18,905
At 31st December 2019	355	23,188	23,543

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Prepayments and accrued income	23,974	19,124
Legacies & donations receivable	-	289,251
	23,974	308,375

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other creditors	4,763	4,618
Accruals for grants payable	302,179	363,911
	<u>306,942</u>	<u>368,529</u>

15. MOVEMENT IN FUNDS

	At 1/1/20	Net movement in funds	At 31/12/20
	£	£	£
Unrestricted funds			
General fund	3,703,147	(64,819)	3,638,328
Designated fund	100,000	-	100,000
	<u>3,803,147</u>	<u>(64,819)</u>	<u>3,738,328</u>
Restricted funds			
Physiotherapy department - Irvine Unit	1,546	-	1,546
Irvine Unit	3,969	(3,143)	826
	<u>5,515</u>	<u>(3,143)</u>	<u>2,372</u>
TOTAL FUNDS	<u>3,808,662</u>	<u>(67,962)</u>	<u>3,740,700</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	132,806	(197,625)	(64,819)
Restricted funds			
Irvine Unit	-	(3,143)	(3,143)
	<u>132,806</u>	<u>(200,768)</u>	<u>(67,962)</u>
TOTAL FUNDS	<u>132,806</u>	<u>(200,768)</u>	<u>(67,962)</u>

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General fund	3,626,708	76,439	3,703,147
Designated fund	100,000	-	100,000
	<u>3,726,708</u>	<u>76,439</u>	<u>3,803,147</u>
Restricted funds			
Physiotherapy department - Irvine Unit	63	1,483	1,546
Irvine Unit	5,149	(1,180)	3,969
	<u>5,212</u>	<u>303</u>	<u>5,515</u>
TOTAL FUNDS	<u><u>3,731,920</u></u>	<u><u>76,742</u></u>	<u><u>3,808,662</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	502,789	(426,350)	76,439
Restricted funds			
Physiotherapy department - Irvine Unit	-	1,483	1,483
Irvine Unit	1,098	(2,278)	(1,180)
	<u>1,098</u>	<u>(795)</u>	<u>303</u>
TOTAL FUNDS	<u><u>503,887</u></u>	<u><u>(427,145)</u></u>	<u><u>76,742</u></u>

The Designated fund is a set aside minimum reserve amount which the Trustees consider is the minimum amount required for the charity to operate.

The Physiotherapy department - Irvine Unit fund is an amount donated for the specific use in that department. No funds had been spent by the year end.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2020.

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations (including in memory of deceased relatives and friends)	33,871	7,225
Tax refund on gift aid donations, subscriptions and legacies	1,854	2,063
Legacies	23,574	416,964
Subscriptions	4,645	4,156
	<u>63,944</u>	<u>430,408</u>
Other trading activities		
Shop income	4,984	21,577
Social lotteries	1,493	-
Garden party and raffle	725	3,865
Coffee mornings	-	487
Sale of Christmas cards	74	-
Supermarket collections and boxes	-	580
	<u>7,276</u>	<u>26,509</u>
Investment income		
Income from cash investments	51,586	46,970
Charitable activities		
Grants	10,000	-
	<u>132,806</u>	<u>503,887</u>
TOTAL INCOMING RESOURCES		
	132,806	503,887
EXPENDITURE		
Other trading activities		
Shop purchases	2,510	8,647
Sundry shop expenses	650	235
Garden party	379	660
Purchase of Christmas cards	-	216
Lottery registration fee	20	219
	<u>3,559</u>	<u>9,977</u>
Charitable activities		
Motor vehicles	4,638	5,797
Grants payable	184,565	401,073
	<u>189,203</u>	<u>406,870</u>
Support costs		
Management		
Insurance	648	618
Carried forward	648	618

This page does not form part of the statutory financial statements

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020

	2020 £	2019 £
Management		
Brought forward	648	618
Printing, postage & stationery	884	1,529
Website costs	50	75
Probate notifications	111	151
	<u>1,693</u>	<u>2,373</u>
Finance		
Bank charges	114	192
Other		
Sundries	55	40
Patient's Christmas presents & volunteer party	300	492
TV maintenance - Irvine Unit	-	1,015
Chalet expenses	254	505
	<u>609</u>	<u>2,052</u>
Governance costs		
Auditors' remuneration	4,764	4,740
Annual report and newsletters	826	941
	<u>5,590</u>	<u>5,681</u>
Total resources expended	<u>200,768</u>	<u>427,145</u>
Net (expenditure)/income	<u>(67,962)</u>	<u>76,742</u>