

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
FRIENDS OF BRIGHTON AND HOVE HOSPITALS

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FOR THE YEAR ENDED 31 DECEMBER 2021

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FRIENDS OF BRIGHTON AND HOVE HOSPITALS

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

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

The Charity's principal objective is to raise funds from subscriptions, donations, fundraising events and legacies to provide additional equipment and amenities for patients, visitors and staff of the NHS Trusts serving the communities of Brighton & Hove and Newhaven.

In 2021 the NHS Trusts supported were:

- University Hospitals Sussex NHS Foundation Trust from 01.04.2021
- Brighton and Sussex University Hospitals NHS Trust until 31.03.2021
- Sussex Community NHS Foundation Trust
- Sussex Partnership NHS Foundation Trust

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in the planning of future activities.

This they believe is demonstrated in this report.

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

INTRODUCTION

Chairman Glynn Jones writes:

It never ceases to surprise me that when Society is in a state of crisis, people often give of their very best and this was certainly the case over the last year. I would like to pay tribute again to our superb colleagues in the NHS who worked tirelessly to keep our communities as safe as was humanly possible

ACHIEVEMENT AND PERFORMANCE

Equipment and Services provided

During 2021, funding of £167,154 provided support for equipment and services:

Small Acts of Friendship: Year 5: £30,000

Small Acts of Friendship 2 (Respiratory Wards): Year 1: £45,000

Small Acts of Friendship 2 (Respiratory Wards): Year 2: £55,000

Equipment for wards and departments at University Hospitals Sussex NHS Foundation Trust (Royal Sussex County Hospital): £32,903

Equipment for Sussex Community NHS Foundation Trust: £251

Equipment for Sussex Partnership NHS Foundation Trust: £4,000

A full list of equipment funded is detailed in 'How Your Money Was Spent'

All the equipment and services funded in 2021 were focussed on improving the patient experience whilst in hospital. We work closely with colleagues in the NHS to ensure everything your Friends fund benefits patients. However, due to the pandemic and the enormous pressures placed on NHS staff directly, we also worked hard to support staff themselves in practical ways.

At the start of 2021 the UK was in the third Covid-19 pandemic national lockdown. Friends of Brighton & Hove Hospitals remained busy and active, responsive to requests for funding for services to benefit patients and front-line staff. Fundraising opportunities were very limited and income generation was a challenge for all charities including the Friends. For many small local charities, the drop in income in 2020 and 2021 will impact future funding decisions.

Our Projects

Small Acts of Friendship

Small Acts of Friendship (SAF) is a unique initiative devised by Elderly Care Consultants at the Royal Sussex County Hospital (RSCH) and supported by Friends of Brighton & Hove Hospitals. The programme is designed to keep older patients socially active and help retain mobility and well-being whilst in hospital and better able to re-join their community when they leave. The programme was identified as an example of outstanding practice in a Care Quality Commission (CQC) report.

'I am extremely impressed with such a good useful service whilst in hospital, many thanks.'

'You are an angel; you've made me look and feel better.'

SAF Co-Ordinator Paola O'Sullivan manages a mixed team of volunteers, therapists and activity facilitators offering treatments and therapies such as hairdressing, Indian head massage and reflexology amongst other activities. At the start of 2021, with no volunteers or therapists able to attend the wards, Paola continued vital patient engagement ensuring the Small Acts ethos remained embedded during an extremely difficult time for clinical staff. During the year restrictions eased and Paola welcomed back volunteers, therapists and activity facilitators to the elderly care wards. Funding of £30,000 for SAF Year 5 (2021 - 2022) was confirmed.

In January 2021, Trustees agreed to extend the Small Acts of Friendship model of patient engagement and support to the Acute Respiratory Unit. Respiratory Consultant Katherine Hurt and her team are the clinical leads. Funding of up to £100,000 was confirmed (£45,000 Year 1 and £55,000 Year 2).

Trustees acknowledge and thank SAF Co-Ordinator Paola O'Sullivan for her continued and valued work in managing the SAF project and adapting patient services during a challenging year, for the continued benefit of patients.

Mill View Hospital & Sussex Partnership NHS Foundation Trust

Funding approved for: Art & Craft Materials £3,000, Daily Living Equipment £1,000

Training Mannequin for Emergency Department

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021

With funding (£72,582) originally approved in principle in October 2019 this major investment in simulation equipment for training Emergency Department staff was held up by pandemic restrictions and subsequent NHS pressures. With support (£20,000) from Princess Royal Hospital League of Friends, the Simulation Mannequin was delivered in September 2021. Find out more: <https://youtu.be/jXPlsWSz7Vg>

Fundraising Initiatives and Events

As Covid restrictions lifted the Friends organised and participated in some fundraising events June to December 2021. These included:

[360; i-Drop: delayed from 2020. 2 dates. Net funds raised £25,000.

'Thank you to everyone who dropped for the Friends.'

- Bucket collection at Brighton Station: July
- Wilbury Street Party: September
- A Night of Comedy and Magic: October
- Brighton Soup: October: KW pitched on behalf of the Friends
- Wine Tasting: December
- Carols by Candlelight: December
- Christmas collection in association with Brighton Rotary Clubs: December

New website and Database

A new website launched in Spring 2021 www.brightonhospitalfriends.org.uk

To support Fundraising three short films were made and edited by David Ward highlighting the work of the Friends. These can be viewed via the website.

A new database was established enabling more in-depth communications with members and supporters and stronger analytical reporting.

Community Engagement

- Co-op community Fund beneficiary to November 2021. £1,932 received.
- Newsletters are sent regularly to members and supporters. Small Acts of Friendship (SAF) news updates are circulated to supporters and funders.

Corporate funding received:

- Brighton & Hove Soiree Rotary Club: 3 donations totalling £3,761
 - Brighton & District Nursing Association: £5,000
 - Derek and Eileen Dodgson Foundation: £2,000
 - Brighton Rotary Club: £102
 - Legal & General matched funding for i-Drop participant: £1,000
- Trustees wish to thank the above organisations for their support.

Professor Michael Whiting 1946 - 2021

In January former Friends Chairman Professor Michael Whiting passed away after a short illness. Michael was known to many as Chairman of Brighton Health Care NHS Trust (2001 - 2003) and Founding Chairman of BSUH NHS Trust (2001 - 2003).

After retirement as Professor Emeritus from the University of Brighton, Michael became Chairman at Friends of Brighton & Hove Hospitals (2007 - 2012) where he is remembered as a vibrant, hands-on Chairman with an excellent relationship with NHS colleagues across the city.

Michael was a much-loved husband, father and grandfather.

The Annual General Meeting was held at the Hove Club 20th July 2021. A welcome opportunity to meet up in person with Patrons, members and supporters. Trustees gave a presentation focussing on Small Acts of Friendship.

The Friends Café at the Park Centre for Breast Care is run and managed by volunteers, supported by the Friends Office. The Café re-opened with reduced hours in April 2021 after the third Covid lockdown. Four volunteers returned and the Café now opens 9.30am - 1.30pm four days a week. The service is valued by patients and staff at the centre, but many departments based in the building continued home working for the majority of 2021 hence the volume of business decreased. Despite a highly disruptive year the net proceeds were £4,560.

Thank you to our wonderful volunteer team.

FINANCIAL SUMMARY

Legacies and Investments

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021

Legacy and In Memorium income of £9,073 in 2021. Legacies remain a key source of income and Trustees are grateful to everyone who remembers the Friends in their Will.

The Hon Treasurer and Office Manager review investment arrangements regularly to ensure the best available interest rates are received without undue risk.

Membership

£6,962 was received from Membership Subscriptions and associated donations.

In December 2021, the Friends had 106 members including Friends Trustees and volunteering members such as the Small Acts of Friendship volunteers and the team at the Friends Café.

Our longest-standing member joined in 1970.

Gift Aid is claimed on relevant donations.

Online donations

Income is received from individual fundraising, direct and In Memorium donations via platforms including Just Giving, Love2Donate, Memory Giving & Smile Amazon.

GOVERNANCE AND MANAGEMENT

Sub-groups as of December 2021 are:

Executive: (Chair Glynn Jones)

Small Acts of Friendship: (Chair Chris Rendel)

Fundraising and Marketing: (Chair Chris Rendel)

Full Board Meetings are held four times a year.

Friends of Brighton & Hove Hospitals comply with General Data Protection Regulation (GDPR) legislation which came into force in 2018. Debbie Reeder is the responsible Trustee and Suzy Horne is Data Protection Officer.

Yet again despite the tremendous challenges to all Charities across the City and nationally, I can say categorically that I have once again, never felt prouder and more privileged to be Chair of Your Friends. Our Board continues to be strong and very proactive, with a wide range of skills, experience and energy and has relished the opportunities to pursue innovative means of supporting the NHS and its patients. Particular thanks to Vice Chairs Janet Flint and Chris Rendel and our Treasurer Howard Kidd.

I also wish to place on record, the whole Boards' sincere thanks to our outstanding Volunteers who help in so many ways. Volunteering both in hospitals and the community they work diligently and innovatively, sometimes in challenging circumstances, often adapting to requests for help from our NHS colleagues. I wish to place on record my personal thanks to all of them for their outstanding work.

I would also like to say a personal thank you to Suzy Horne our Office Manager who has worked very hard and flexibly throughout the year to meet the increasing demands of a very active Board and also to Katy Wells our excellent part time Fundraiser.

The pandemic has placed enormous pressures, not only on our NHS but also the very many voluntary organisations and charities that operate within the city and its surrounding areas. Friends of Brighton & Hove Hospitals is acutely aware of the competition for donations and very many of you have already responded magnificently and very generously. Regrettably, however, the pressures on the NHS are not decreasing and whilst it is still fighting Covid-19, the country is now having to face an enormous backlog in people requiring treatment.

Your Friends will work innovatively to raise money from existing and new supporters to meet these challenges. We are improving and expanding how we communicate with our community, explaining our work and how you and your family and friends can continue to support us in our work with your local NHS.

We will continue working with the NHS on schemes such as **Small Acts of Friendship**, which really do help improve the Patient Experience and ensure we have local NHS services which are patient focussed, innovative and examples of best practice.

Glynn Jones OBE, DL
Chairman

Post Balance Sheet event: Board Meeting held 13 January 2022.

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

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

Glynn Jones told the meeting: 'I have had the honour and privilege of being Chair of the Friends of Brighton and Hove Hospitals since 2011 and I have decided the time is now right to move aside and give other people with fresh ideas and new initiatives the chance to determine the future of the Friends.'

I propose that I should formally resign as Chair with effect from the 31st March 2022 to allow the new Chair to begin their role from 01st April 2022.'

Trustees accepted Glynn's resignation at the meeting and noted his enthusiasm, dedication and commitment to the Friends during his time as Chairman.

Vice-Chair Chris Rendel was unanimously elected Chairman to succeed Glynn Jones from 1st April 2022.

FINANCIAL REVIEW

Financial position

The charity incurred a deficit during the year of £74,624 on unrestricted funds and this has been deducted from the reserves brought forward to leave reserves to be carried forward of £235,132.

HOW YOUR MONEY WAS SPENT IN 2021

University Hospitals Sussex NHS Trust

(Brighton & Sussex University Hospitals NHS Trust until April 2021)

Small Acts of Friendship: Year 5(November 2021 - October 2022)	30,000.00
Small Acts of Friendship 2: Year 1(January 2021 - December 2022)	45,000.00
Small Acts of Friendship 2: Year 2(January 2022 - December 2022)	55,000.00
TAU Main Theatres; RSCH	4,750.00
HIV/Lawson Unit	762.49
Cardiology	25,701.00
Maternity	1,689.99
Total:	162,903.48

Continuing wellbeing support for patients in four elderly care wards at RSCH
Extending wellbeing support to Respiratory Wards at RSCH
Extending wellbeing support to Respiratory Wards at RSCH
Feature Window Display to improve patient environment
Marsden Scale
Cardiac Nurse Specialist
Inclusive resources supporting community antenatal care

Sussex Community NHS Foundation Trust

Responsive Community Services	250.99
Total:	250.99

Veinlite EMS Pro: Enabling community treatment for elderly patients

Sussex Partnership Trust

Mill View Hospital	3,000.00
Mill View Hospital	1,000.00
Total:	4,000.00

Art & Craft materials to support Recovery Through Activity programme
Mobility and Daily Living equipment

Investment policy and objectives

There are no restrictions on the Charity's power to invest. The investment strategy is set by the Trustees and takes account of recent demand for funds and the quality of the funding applications. In setting the investment strategy, the Trustees consider the income requirements of the Charity and the risk profile of the investments.

Reserves policy

It is the policy of the Charity to maintain unrestricted and unallocated funds, which are the free reserves of the Charity, at a level sufficient to cover future unrestricted expenditure. This provides funds to cover management and administration costs and to respond to applications for grants that arise.

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Friends of Brighton & Hove Hospitals is governed by a document first issued in 1949. The charity was registered with the Charity Commission for England and Wales on 22 September 1962.

In 2004 the charity title was changed from League of Hospital and Community Friends, Brighton, Hove and Newhaven to Friends of Brighton & Hove Hospitals.

In 2015 and 2019 changes were made to the rules on Trustee terms of office, membership, numbers required for a quorate General Meeting and to allow electronic communications.

Appointment of new Trustees

The constitution states there should be a maximum of fifteen members in total all of whom are elected (and for longer standing members, re-elected) at the Annual General Meeting.

New members may attend Committee meetings before being elected. Friends of Brighton & Hove Hospitals have a policy for the recruitment, selection and induction of members which is checked and approved by the Trustees every year. The Charity Commission leaflet CC3(A) is circulated to all new members.

The Friends have established a register of pecuniary interests and attendance at meetings and events is monitored.

Organisational structure

The Trustees are responsible for the management of the charity and will report on the year's work at the Annual General Meeting.

Further details are contained in the chairman's report.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

209414

Principal address

The Old Chapel
37 St Georges Road
Brighton
East Sussex
BN3 2ED

Trustees

Ms M Al-Jawad
Mr J Austin
Mrs E Church
Ms J Flint Vice Chair (Joint)
Mr R Griffiths
Mrs P Hayward
Dr G Jones Chairman
Mr H Kidd Treasurer
Mrs D Reeder
Mr C Rendel Vice Chair (Joint)
Mr I Yunus
Ms R McColl (appointed 20.7.21)

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Christopher Robert Tyler FCA DChA FCIE
Institute of Chartered Accountants in England and Wales
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Patrons

Maureen Chowen DL
Michael Chowen CBD DL
Sally Gunnell OBE DL
Sir Anthony Seldon MA PhD FRSA MBA FRHistS

Bankers

Barclays Bank Plc
149-155 Church Road
Hove
East Sussex
BN3 2AE

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;
- 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 24 June 2022 and signed on its behalf by:



Mr C Rendel - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FRIENDS OF BRIGHTON AND HOVE HOSPITALS**

Independent examiner's report to the trustees of Friends of Brighton and Hove Hospitals

I report to the charity trustees on my examination of the accounts of Friends of Brighton and Hove Hospitals (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Christopher Robert Tyler FCA DChA FCIE
Institute of Chartered Accountants in England and Wales
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: 21 July 2022

FRIENDS OF BRIGHTON AND HOVE HOSPITALS**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	32,076	-	32,076	113,332
Investment income	3	6,773	-	6,773	11,789
Other income	4	<u>22,155</u>	<u>-</u>	<u>22,155</u>	<u>23,191</u>
Total		61,004	-	61,004	148,312
EXPENDITURE ON					
Raising funds	5	25,740	-	25,740	48,059
Charitable activities	6				
Grants payable		107,548	17,537	125,085	108,898
Support costs		<u>2,340</u>	<u>-</u>	<u>2,340</u>	<u>2,696</u>
Total		<u>135,628</u>	<u>17,537</u>	<u>153,165</u>	<u>159,653</u>
NET INCOME/(EXPENDITURE)		(74,624)	(17,537)	(92,161)	(11,341)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>309,756</u>	<u>273,291</u>	<u>583,047</u>	<u>594,388</u>
TOTAL FUNDS CARRIED FORWARD		<u>235,132</u>	<u>255,754</u>	<u>490,886</u>	<u>583,047</u>

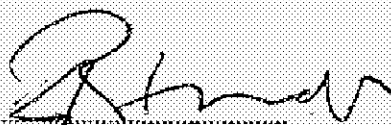
The notes form part of these financial statements

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

BALANCE SHEET
31 DECEMBER 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	13	1,749	-	1,749	2,226
CURRENT ASSETS					
Cash at bank and in hand		477,807	255,754	733,561	869,666
CREDITORS					
Amounts falling due within one year	14	(244,424)	-	(244,424)	(288,845)
NET CURRENT ASSETS		<u>233,383</u>	<u>255,754</u>	<u>489,137</u>	<u>580,821</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>235,132</u>	<u>255,754</u>	<u>490,886</u>	<u>583,047</u>
NET ASSETS		<u>235,132</u>	<u>255,754</u>	<u>490,886</u>	<u>583,047</u>
FUNDS	15				
Unrestricted funds				235,132	309,756
Restricted funds				<u>255,754</u>	<u>273,291</u>
TOTAL FUNDS				<u>490,886</u>	<u>583,047</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~23 June 2022~~ and were signed on its behalf by:



Mr C Rendel - Trustee



Mr H Kidd - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern. Income from fundraising activities has reduced due to the Covid-19 pandemic and therefore steps taken to make cost savings. Trustees regard any impact to be short term rather than affecting the charity's ability to operate in the foreseeable future. There are no material uncertainties affecting the current year's accounts.

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.

Income from donations is accounted for as received by the charity. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. The value of voluntary work is not included in the financial statements.

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Expenditure

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

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.

Grants payable

Grants payable are included in the accounts when the obligation to make the payment arises. Any grants awarded, but unspent within two years are written back to be made available for future funding bids.

Allocation and apportionment of costs

Staff costs have been allocated between grant making and other charitable activities according to the time spent by staff on each activity.

Other support costs attributable to each activity have been allocated on a direct cost basis or, for other overhead costs, apportioned according to management estimates.

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

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

1. ACCOUNTING POLICIES - continued

Expenditure

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.

Tangible fixed assets

Fixed assets are depreciated so as to write off their cost over their useful economic lives at the following rates :

Office equipment - 15% straight line basis.

Tangible Fixed Assets costing more than £1,000 are capitalised and including any incidental expenses of acquisition.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

Donated goods and services have not been recognised in these financial statements as it is not practicable to do so and the cost outweighs the benefit.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Legacies	9,073	41,313
Donations and subscriptions	23,003	62,019
BHCC small business grant	-	10,000
	<u>32,076</u>	<u>113,332</u>

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

	2021	2020
	£	£
BHCC Small Business Grant	-	10,000

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

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

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>6,773</u>	<u>11,789</u>

4. OTHER INCOME

	2021	2020
	£	£
Christmas sales	-	1,139
Book sales	610	62
Friends Cafe park Centre	8,428	8,634
Friends Shop sales	-	7,601
Fundraising and event income	11,567	3,647
Miscellaneous income	<u>1,550</u>	<u>2,108</u>
	<u>22,155</u>	<u>23,191</u>

5. RAISING FUNDS

Other activities

	2021	2020
	£	£
Purchases	6,322	5,724
Staff costs	-	11,693
Rent	-	5,417
Electricity	-	337
Equipment	-	433
Fundraising costs	18,941	23,978
Depreciation	<u>477</u>	<u>477</u>
	<u>25,740</u>	<u>48,059</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Grant funding of activities (see note 8)	Support costs (see note 9)	Totals
	£	£	£	£
Grants payable	36,392	88,693	-	125,085
Support costs	<u>-</u>	<u>-</u>	<u>2,340</u>	<u>2,340</u>
	<u>36,392</u>	<u>88,693</u>	<u>2,340</u>	<u>127,425</u>

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

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

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	21,815	34,105
Other support costs	14,577	13,556
	<u>36,392</u>	<u>47,661</u>

8. GRANTS PAYABLE

	2021	2020
	£	£
Grants payable	<u>88,693</u>	<u>61,237</u>

An analysis of grants is as follows:

	2021	2020
	£	£
University Hospitals Sussex NHS Foundation Trust from 1 April 2021 (formerly Brighton and Sussex Hospitals NHS Trust until 31 March 2021)	80,132	52,354
Sussex Community NHS Foundation Trust	(346)	761
Sussex Partnership NHS Foundation Trust	<u>8,907</u>	<u>8,122</u>
	<u>88,693</u>	<u>61,237</u>

	B/Fwd	Provided	W/Back	Charged	C/Fwd
	£	£	£	£	£
University Hospitals Sussex NHS Trust	268,324	162,903	(62,771)	(150,604)	217,852
Sussex Community NHS Trust	1,147	251	(597)	(801)	-
Sussex Partnership NHS Trust	<u>16,732</u>	<u>4,000</u>	<u>4,906</u>	-	<u>25,638</u>
	<u>286,203</u>	<u>167,154</u>	<u>(58,462)</u>	<u>(151,405)</u>	<u>243,490</u>

9. SUPPORT COSTS

	Governance costs
	£
Support costs	<u>2,340</u>

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

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

9. SUPPORT COSTS - continued

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

	2021 Support costs £	2020 Total activities £
Professional fees	-	40
Independent examination	<u>2,340</u>	<u>2,656</u>
	<u>2,340</u>	<u>2,696</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

11. STAFF COSTS

Number of employees

The average monthly headcount for the year was as follows:

	2021	2020
Support staff - 1 full time	1	1
Shop staff - 1 full time	-	1
Shop staff - 1 part time	-	1

Staff costs

	2021 £	2020 £
Wages and salaries	19,979	42,271
Social security costs	1,439	2,073
Pension costs	<u>396</u>	<u>1,454</u>
	<u>21,814</u>	<u>45,798</u>

No employees received remuneration in excess of £60,000.

The trustees consider its key management personnel to be the trustees. No employment benefits were paid to the key management personnel.

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2020)

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	108,332	5,000	113,332
Investment income	11,789	-	11,789
Other income	<u>23,191</u>	<u>-</u>	<u>23,191</u>
Total	143,312	5,000	148,312
 EXPENDITURE ON			
Raising funds	48,059	-	48,059
Charitable activities			
Grants payable	86,741	22,157	108,898
Support costs	<u>2,696</u>	<u>-</u>	<u>2,696</u>
Total	137,496	22,157	159,653
 NET INCOME/(EXPENDITURE)	5,816	(17,157)	(11,341)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>303,940</u>	<u>290,448</u>	<u>594,388</u>
 TOTAL FUNDS CARRIED FORWARD	<u>309,756</u>	<u>273,291</u>	<u>583,047</u>

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2021 and 31 December 2021	<u>11,778</u>
 DEPRECIATION	
At 1 January 2021	9,552
Charge for year	<u>477</u>
At 31 December 2021	<u>10,029</u>
 NET BOOK VALUE	
At 31 December 2021	<u>1,749</u>
At 31 December 2020	<u>2,226</u>

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Grants payable	243,492	286,204
Trade creditors	(2,182)	349
Social security and other taxes	192	192
Accrued expenses	<u>2,922</u>	<u>2,100</u>
	<u>244,424</u>	<u>288,845</u>

15. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	309,756	(74,624)	235,132
Restricted funds			
Sussex Eye Hospital	1,875	-	1,875
Equipment for Digestive Diseases Department	10,800	-	10,800
Sussex Kidney Unit at BSUH	6,199	-	6,199
Cardiac Care Unit	12,487	(12,487)	-
Cancer Care Unit	227,330	500	227,830
Ear, Nose and Throat Unit	9,050	-	9,050
Sussex Oncology Equipment	500	(500)	-
A & E Simulator	5,000	(5,000)	-
Maternity	<u>50</u>	<u>(50)</u>	<u>-</u>
	<u>273,291</u>	<u>(17,537)</u>	<u>255,754</u>
TOTAL FUNDS	<u>583,047</u>	<u>(92,161)</u>	<u>490,886</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	61,004	(135,628)	(74,624)
Restricted funds			
Cardiac Care Unit	-	(12,487)	(12,487)
Cancer Care Unit	-	500	500
Sussex Oncology Equipment	-	(500)	(500)
A & E Simulator	-	(5,000)	(5,000)
Maternity	<u>-</u>	<u>(50)</u>	<u>(50)</u>
	<u>-</u>	<u>(17,537)</u>	<u>(17,537)</u>
TOTAL FUNDS	<u>61,004</u>	<u>(153,165)</u>	<u>(92,161)</u>

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

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

15. 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	303,940	5,816	309,756
Restricted funds			
Sussex Eye Hospital	4,354	(2,479)	1,875
Equipment for Digestive Diseases Department	15,000	(4,200)	10,800
Sussex Kidney Unit at BSUH	7,001	(802)	6,199
Cardiac Care Unit	27,330	(14,843)	12,487
Cancer Care Unit	227,330	-	227,330
Ear, Nose and Throat Unit	8,933	117	9,050
Sussex Oncology Equipment	500	-	500
A & E Simulator	-	5,000	5,000
Maternity	-	50	50
	<u>290,448</u>	<u>(17,157)</u>	<u>273,291</u>
TOTAL FUNDS	<u>594,388</u>	<u>(11,341)</u>	<u>583,047</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	143,312	(137,496)	5,816
Restricted funds			
Sussex Eye Hospital	-	(2,479)	(2,479)
Equipment for Digestive Diseases Department	-	(4,200)	(4,200)
Sussex Kidney Unit at BSUH	-	(802)	(802)
Cardiac Care Unit	-	(14,843)	(14,843)
Ear, Nose and Throat Unit	-	117	117
A & E Simulator	5,000	-	5,000
Maternity	-	50	50
	<u>5,000</u>	<u>(22,157)</u>	<u>(17,157)</u>
TOTAL FUNDS	<u>148,312</u>	<u>(159,653)</u>	<u>(11,341)</u>

The purpose of each restricted fund was as follows:

- 1.Sussex Eye Hospital - to benefit patients and staff at the Sussex Eye Hospital.
- 2.Equipment for Digestive Diseases Department - a donation for equipment as approved by the department.
- 3.Sussex Kidney Unit - to benefit patients at this unit.

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

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

15. MOVEMENT IN FUNDS - continued

4.Small Acts of Friendship - funding to support the Small Acts of Friendship initiative.

5.Cardiac Care - specific legacy to be used within this department.

6.Cancer Care - specific legacy to be used within this department.

7.Ear,Nose and Throat - specific legacy to be used within this department.

8.Emergency Department - specific donation for training simulator.

9.Maternity - specific donation to be used within this department.

16. RELATED PARTY DISCLOSURES

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

17. ULTIMATE CONTROLLING PARTY

Ultimate control lies with the trustees.