

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**  
**FOR**  
**FRIENDS OF BRIGHTON AND HOVE HOSPITALS**

F1 CRT Limited  
Flat 24 Wellingtonia Court  
Laine Close  
Brighton  
East Sussex  
BN1 6TD

**FRIENDS OF BRIGHTON AND HOVE HOSPITALS**

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

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 5
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Cash Flow Statement</b>	9
<b>Notes to the Cash Flow Statement</b>	10
<b>Notes to the Financial Statements</b>	11 to 18

## **FRIENDS OF BRIGHTON AND HOVE HOSPITALS**

### **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

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**

#### **Mission**

The Charity's Mission is to make life better for people in hospital in the communities of Brighton and Hove.

#### **Objectives:**

The objectives of the Friends are:

1. To encourage, foster and maintain the interest of the public in the patients and staff and to support the work of the NHS Trusts serving the communities of Brighton, Hove and Newhaven (hereinafter referred to as 'NHS Trusts') by means of voluntary service.
2. To raise and collect funds and to apply them by supplementing in such manner as the Friends think fit the resources available to the NHS Trusts from public funds.
3. To recruit and assist in the recruitment of voluntary workers in and for the Friends and to provide a link between the NHS Trusts and the communities which they serve.
4. To co-operate with all other bodies for the benefit of the hospitals and community services.
5. To co-operate with other Friends of hospitals and other charitable bodies.
6. To do all things as are incidental or conducive to the attainment of the above objectives.

#### **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 2024**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Friends of Brighton and Hove Hospitals continued with our mission, to make life better for people in hospital.

We help by buying medical equipment, and supporting staff well-being, but our main focus is on our projects which aim to help patients, their families and those treating and caring for them.

Small Acts of Friendship, our programme to help patients keep their well being and dignity in hospital, started in one elderly care ward five years ago.

In 2024 it was offered in eight wards in The Royal Sussex County Hospital, with a team of 16 volunteers, and was extended to the Newhaven Rehabilitation Centre and The Princess Royal and Worthing hospitals. Over the year it benefited 4,616 patients.

Our new initiative created in 2024 is A Friend in Need. This is a programme to help people at the end of life. Half of the people who die in the UK die in hospital, many of them alone. A Friend in Need has recruited an administrator who has created and trained a team of volunteers to be with patients at this time, if they wish. At the end of 2024 we had a team of 10 volunteers, trained by the Robson Trust and managed by Lou Ikiua the volunteer coordinator. The Friends have funded and supported this programme for two years, and in 2025 it will be officially launched with the target of offering a 24/7 service in all departments of the Louisa Martindale building in the Royal Sussex County Hospital.

Our focus is particularly on 'Cinderella Services' - those that do not always get the support they need.

And because our projects always have a clinical sponsor we can ensure the money we provide goes directly to the front line, where it is most needed, and the benefits of what we do are measured to ensure we give our donors the best value for their money.

Our fundraising activity continues to offer enjoyable events, and in 2024 included Peter James who launched his latest Grace book at Brighton Girls School in support of the Friends, an Abseil off Peacehaven Cliffs, a wine tasting with Johnny Ray from the Spectator, and a Christmas Carol service attended by the Lord Lieutenant and the Mayor as well as over 300 guests.

We have worked with business partners, DMH Stallard, Henry Butler, Brighton Palace Pier, Brighton Sea Lanes, who have all provided generous support.

There are many people who give not just money, but their time, to help us continue to do what we do.

Our Patrons - Michael and Maureen Chowen, Sir Antony Seldon and Sally Gunnell.

Our Trustees - Howard Kidd our treasurer, Dr Muna Al Jawad, Dr Katy Hurt, John Austin, Debbie Reeder, Emma Church, Robert Griffiths and Lee ann Pert.

Our staff - Isabella Vanni who runs the office and keeps us all organised ( no mean feat ) and Katy Wells our fundraiser whose unfailing enthusiasm persuades us to do things we would normally never dream of.

And above all you - the wonderful people of Brighton and Hove, who are so generous with your money and time. Without you none of this would be possible.

Thank you so much

Chris Rendel  
Chair

## **FRIENDS OF BRIGHTON AND HOVE HOSPITALS**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity achieved a surplus during the year of £447,289 (2023: surplus £231,153) on total funds and this has been added to the reserves brought forward to leave reserves to be carried forward of £1,078,897.

Unrestricted reserves were £857,691 and restricted funds were £221,206.

Legacies were gratefully received/receivable from:

A Batchelor £551,666.

J Edwards £2,988.

W E Muggeridge £3,900.

#### **HOW YOUR MONEY WAS SPENT IN 2024 - GRANTS APPROVED**

<b>Date</b>	<b>Grant</b>	<b>Amount</b>
18.04.24	Small Acts of Friendship Grant 2025	£20,000
18.04.24	Small Acts of Friendship Grant 2026	£20,000
10.10.24	Ophthalmology 2025 Post 2024/5/334	£50,000
10.10.24	Ophthalmology 2026 Post 2024/5/334	£50,000

##### **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.

#### **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 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.

## **FRIENDS OF BRIGHTON AND HOVE HOSPITALS**

### **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

209414

##### **Principal address**

The Old Chapel  
37 St Georges Road  
Brighton  
East Sussex  
BN2 1ED

##### **Trustees**

Dr M Al-Jawad  
Mr J Austin  
Mrs E Church  
Ms J Flint (resigned 4.7.24)  
Mr R Griffiths  
Mr H Kidd (Treasurer)  
Mrs D Reeder  
Mr C Rendel (Chair)  
Ms R McColl  
Dr K Hurt  
Mrs L Pert (appointed 4.7.24)

##### **Independent Examiner**

Christopher Robert Tyler FCA DChA FCIE  
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 FRHisS

##### **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).

## **FRIENDS OF BRIGHTON AND HOVE HOSPITALS**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **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 15 April 2025 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 2024.

**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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

F1 CRT Limited  
Flat 24 Wellingtonia Court  
Laine Close  
Brighton  
East Sussex  
BN1 6TD

2 May 2025



# **FRIENDS OF BRIGHTON AND HOVE HOSPITALS**

## **STATEMENT OF FINANCIAL ACTIVITIES** **FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	573,336	-	573,336	261,044
Investment income	3	25,602	-	25,602	9,823
Other income	4	24,345	-	24,345	19,942
<b>Total</b>		<u>623,283</u>	<u>-</u>	<u>623,283</u>	<u>290,809</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	29,678	-	29,678	27,441
<b>Charitable activities</b>					
Grants payable	6	44,276	100,000	144,276	29,935
Support costs		2,040	-	2,040	2,280
<b>Total</b>		<u>75,994</u>	<u>100,000</u>	<u>175,994</u>	<u>59,656</u>
<b>NET INCOME/(EXPENDITURE)</b>		547,289	(100,000)	447,289	231,153
<b>Transfers between funds</b>	16	<u>20,000</u>	<u>(20,000)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		567,289	(120,000)	447,289	231,153
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		290,402	341,206	631,608	400,455
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>857,691</u></u>	<u><u>221,206</u></u>	<u><u>1,078,897</u></u>	<u><u>631,608</u></u>

The notes form part of these financial statements

**FRIENDS OF BRIGHTON AND HOVE HOSPITALS****BALANCE SHEET**  
**31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	318	-	318	795
<b>CURRENT ASSETS</b>					
Debtors	14	16,666	-	16,666	243,774
Cash at bank		1,097,252	221,206	1,318,458	580,944
		<hr/>	<hr/>	<hr/>	<hr/>
		1,113,918	221,206	1,335,124	824,718
<b>CREDITORS</b>					
Amounts falling due within one year	15	(256,545)	-	(256,545)	(193,905)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		857,373	221,206	1,078,579	630,813
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		857,691	221,206	1,078,897	631,608
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET ASSETS</b>		857,691	221,206	1,078,897	631,608
		<hr/>	<hr/>	<hr/>	<hr/>
<b>FUNDS</b>	16				
Unrestricted funds				857,691	290,402
Restricted funds				221,206	341,206
				<hr/>	<hr/>
<b>TOTAL FUNDS</b>				1,078,897	631,608
				<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 April 2025 and were signed on its behalf by:

Mr C Rendel - Trustee

Mr H Kidd - Trustee

**FRIENDS OF BRIGHTON AND HOVE HOSPITALS****CASH FLOW STATEMENT****FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	711,912	(38,568)
Net cash provided by/(used in) operating activities		711,912	(38,568)
<b>Cash flows from investing activities</b>			
Interest received		25,602	9,823
Net cash provided by investing activities		25,602	9,823
<b>Change in cash and cash equivalents in the reporting period</b>		737,514	(28,745)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		580,944	609,689
<b>Cash and cash equivalents at the end of the reporting period</b>		1,318,458	580,944

The notes form part of these financial statements

**FRIENDS OF BRIGHTON AND HOVE HOSPITALS****NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024****1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024 £	2023 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	447,289	231,153
<b>Adjustments for:</b>		
Depreciation charges	477	477
Interest received	(25,602)	(9,823)
Decrease/(increase) in debtors	227,108	(243,774)
Increase/(decrease) in creditors	62,640	(16,601)
<b>Net cash provided by/(used in) operations</b>	<u>711,912</u>	<u>(38,568)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.1.24 £	Cash flow £	At 31.12.24 £
<b>Net cash</b>			
Cash at bank	<u>580,944</u>	<u>737,514</u>	<u>1,318,458</u>
	<u>580,944</u>	<u>737,514</u>	<u>1,318,458</u>
<b>Total</b>	<u>580,944</u>	<u>737,514</u>	<u>1,318,458</u>

The notes form part of these financial statements

## **FRIENDS OF BRIGHTON AND HOVE HOSPITALS**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **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**

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 due to be written back but are reviewed by the Board on an individual basis.

##### **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.

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.

## **FRIENDS OF BRIGHTON AND HOVE HOSPITALS**

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

#### **1. ACCOUNTING POLICIES - continued**

##### **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**

	2024	2023
	£	£
Legacies	560,518	248,710
Donations and subscriptions	12,818	12,334
	<u>573,336</u>	<u>261,044</u>

#### **3. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	<u>25,602</u>	<u>9,823</u>

#### **4. OTHER INCOME**

	2024	2023
	£	£
Book sales	262	750
Friends Cafe Park Centre	4,259	8,561
Fundraising and event income	18,418	9,341
Miscellaneous income	1,406	1,290
	<u>24,345</u>	<u>19,942</u>

# **FRIENDS OF BRIGHTON AND HOVE HOSPITALS**

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

### **5. RAISING FUNDS**

#### **Other trading activities**

	2024	2023
	£	£
Purchases	2,295	4,126
Fundraising costs	26,906	22,838
Depreciation	477	477
	<u>29,678</u>	<u>27,441</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	32,256	112,020	-	144,276
Support costs	-	-	2,040	2,040
	<u>32,256</u>	<u>112,020</u>	<u>2,040</u>	<u>146,316</u>

### **7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2024	2023
	£	£
Staff costs	21,772	20,100
Other support costs	10,484	8,090
	<u>32,256</u>	<u>28,190</u>

### **8. GRANTS PAYABLE**

	2024	2023
	£	£
Grants payable	<u>112,020</u>	<u>1,745</u>

An analysis of grants is as follows:

	2024	2023
	£	£
University Hospitals Sussex NHS Foundation Trust	112,102	3,633
Sussex Community NHS Foundation Trust	-	-
Sussex Partnership NHS Foundation Trust	(82)	(1,888)
	<u>112,020</u>	<u>1,745</u>

	B/Fwd £	Provided £	W/Back £	Charged £	C/Fwd £
University Hospitals Sussex NHS Foundation Trust	190,610	140,000	(27,898)	(49,374)	253,338
Sussex Community NHS Trust	-	-	(-)	(-)	-
Sussex Partnership NHS Trust	582	-	(82)	(-)	500
	<u>191,192</u>	<u>140,000</u>	<u>(27,980)</u>	<u>(49,374)</u>	<u>253,838</u>

**FRIENDS OF BRIGHTON AND HOVE HOSPITALS**

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

**9. SUPPORT COSTS**

		Governance costs
		£
Support costs		<u>2,040</u>

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

	2024	2023
	Support costs	Total activities
	£	£
Independent examination	<u>2,040</u>	<u>2,280</u>

**10. 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**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**11. STAFF COSTS**

**Number of employees**

The average monthly headcount for the year was as follows:

	2024	2023
Support staff - 1 part time	1	1

**Staff costs**

	2024	2023
	£	£
Wages and salaries	19,967	18,444
Social security costs	1,406	1,290
Pension costs	<u>399</u>	<u>366</u>
	<u>21,772</u>	<u>20,100</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 2024**

### **12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2023)**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	116,044	145,000	261,044
Investment income	9,823	-	9,823
Other income	19,942	-	19,942
<b>Total</b>	<u>145,809</u>	<u>145,000</u>	<u>290,809</u>
<b>EXPENDITURE ON</b>			
Raising funds	27,441	-	27,441
<b>Charitable activities</b>			
Grants payable	27,187	2,748	29,935
Support costs	2,280	-	2,280
<b>Total</b>	<u>56,908</u>	<u>2,748</u>	<u>59,656</u>
<b>NET INCOME</b>	88,901	142,252	231,153
Transfers between funds	10,800	(10,800)	-
<b>Net movement in funds</b>	99,701	131,452	231,153
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	190,701	209,754	400,455
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>290,402</u>	<u>341,206</u>	<u>631,608</u>

### **13. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 January 2024 and 31 December 2024	<u>11,778</u>
<b>DEPRECIATION</b>	
At 1 January 2024	10,983
Charge for year	477
At 31 December 2024	<u>11,460</u>
<b>NET BOOK VALUE</b>	
At 31 December 2024	<u>318</u>
At 31 December 2023	<u>795</u>

**FRIENDS OF BRIGHTON AND HOVE HOSPITALS**

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

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Legacies receivable	16,666	243,774

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Grants payable	253,838	191,192
Trade creditors	224	-
Social security and other taxes	127	177
Accrued expenses	2,356	2,536
	256,545	193,905

**16. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
<b>Unrestricted funds</b>				
General fund	290,402	547,289	20,000	857,691
<b>Restricted funds</b>				
Sussex Eye Hospital	146,875	(100,000)	-	46,875
Sussex Kidney Unit at BSUH	6,199	-	-	6,199
Cancer Care Unit	179,082	-	(20,000)	159,082
Ear, Nose and Throat Unit	9,050	-	-	9,050
	341,206	(100,000)	(20,000)	221,206
<b>TOTAL FUNDS</b>	631,608	447,289	-	1,078,897

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	623,283	(75,994)	547,289
<b>Restricted funds</b>			
Sussex Eye Hospital	-	(100,000)	(100,000)
<b>TOTAL FUNDS</b>	623,283	(175,994)	447,289

**FRIENDS OF BRIGHTON AND HOVE HOSPITALS****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024****16. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	190,701	88,901	10,800	290,402
<b>Restricted funds</b>				
Sussex Eye Hospital	1,875	145,000	-	146,875
Equipment for Digestive Diseases Department	10,800	-	(10,800)	-
Sussex Kidney Unit at BSUH	6,199	-	-	6,199
Cancer Care Unit	181,830	(2,748)	-	179,082
Ear, Nose and Throat Unit	9,050	-	-	9,050
	<u>209,754</u>	<u>142,252</u>	<u>(10,800)</u>	<u>341,206</u>
<b>TOTAL FUNDS</b>	<u>400,455</u>	<u>231,153</u>	<u>-</u>	<u>631,608</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	145,809	(56,908)	88,901
<b>Restricted funds</b>			
Sussex Eye Hospital	145,000	-	145,000
Cancer Care Unit	-	(2,748)	(2,748)
	<u>145,000</u>	<u>(2,748)</u>	<u>142,252</u>
<b>TOTAL FUNDS</b>	<u>290,809</u>	<u>(59,656)</u>	<u>231,153</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.
- 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.

**FRIENDS OF BRIGHTON AND HOVE HOSPITALS**

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

**16. MOVEMENT IN FUNDS - continued**

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

**17. RELATED PARTY DISCLOSURES**

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

**18. ULTIMATE CONTROLLING PARTY**

Ultimate control lies with the trustees.