

LEAGUE OF FRIENDS OF THE QUEEN ELIZABETH THE QUEEN MOTHER HOSPITAL

England & Wales · Charity number 210234

Details

Other names	THE LEAGUE OF FRIENDS OF THE RAMSGATE AND MARGATE GENERAL HOSPITAL
Status	Registered
Legal form	Other
Registered	1962-09-22
Register	View on the Charity Commission register

Contact

Address League Of Friends Office
Queen Elizabeth
The Queen Mother Hospital
St Peters Road
Margate Kent
CT9 4AN

Phone 01843234507

Email qeqmfriends@gmail.com

Website <http://www.qeqmfriends.com>

Activities

Objects: TO MOBILISE, ENCOURAGE, FOSTER AND MAINTAIN THE INTEREST OF THE PUBLIC IN THE PATIENTS AND STAFF OF THE QUEEN ELIZABETH THE QUEEN MOTHER HOSPITAL.

Activities: The object of the League is to relieve patients of the Hospital who are sick, convalescent, disabled, handicapped or infirm and, generally to support the charitable work of the above Hospital.

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** THANET AND THE SURROUNDING AREA
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£163,733	£158,581	-	-
2024-03-31	£181,085	£130,718	-	-
2023-03-31	£105,987	£112,375	-	-
2022-03-31	£64,599	£90,904	-	-
2021-03-31	£102,730	£132,611	-	-

Trustees

Name	Role	Appointed
SYLVIA PHEILS	Chair	
Brian Whitehead		2015-01-15
Colin Thomas Miller		2024-11-14
Jeremy Scarlett		2018-09-01
Julia Rose Miller		2025-07-10
Linda JUDD		2014-01-08
Patricia Ann Sandy		2023-02-09
Penelope Angharad Young		2025-11-13
Sandra Scott		2014-01-08
Sharon Elizabeth Bastow		2023-12-07
Stephanie Walsh		2019-02-01
Susan Mary Leach		2023-11-09
TERRY LEIGH CUNARD		2017-09-01

Accounts

Charity registration number 210234

LEAGUE OF FRIENDS QEQM HOSPITAL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

LEAGUE OF FRIENDS QEQM HOSPITAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs S Pheils (Chair)
Mrs T L Cunard
Mrs L Judd
Mr J Scarlett (Treasurer)
Mrs S Scott (Secretary)
Ms S Walsh
Mr B Whitehead
Ms P Sandy
Ms Susan Leach
Ms Sharon Bastow
Mr Colin Miller

(Appointed 14 November
2024)

Charity number

210234

Principal address

St Peter's Road
Margate
Kent
England
CT9 4AN

Independent examiner

MMP Limited
64 High Street
Broadstairs
Kent
England
CT10 1JT

LEAGUE OF FRIENDS QEQM HOSPITAL

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LEAGUE OF FRIENDS QEQM HOSPITAL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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

The charity's objectives are to relieve patients of the QEQM Hospital who are sick, convalescent, disabled, handicapped or infirm and generally to support the work of the Hospital. There are no restrictions to limit the League's activities. There are no specific investment powers.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance "Public Benefit: running a charity (PB2)".

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the League should undertake.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The charity has continued to meet its objectives during the year by providing amenities for the QEQM hospital. The amenities cost a total of £69,225(2024: £45,013).

The increased Coffee Shop income has meant that that is was necessary to register for VAT at the end of last year. Donations have increased this year and there has been additional funding from quiz nights and other fund raising events. The total raised by the charity this year is £153,635(2024: £138,181). In addition to this, the charity also received a legacy of £10,097(2024: £42,904)

The Trustees continue to publicise the work of the League of Friends to try to increase membership. The Trustees believe that the Charity is well-placed to meet the needs of patients and staff in the Queen Elizabeth the Queen Mother Hospital.

Financial review

Sufficient reserves are maintained to cover a full year's administrative costs. Funds are utilized only after they have been raised.

The Trustees have assessed to major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

Structure, governance and management

The Charity is governed by its constitution as amended in October 1998, and is an un-incorporated Charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs S Pheils (Chair)

Mrs T L Cunard

Mrs L Judd

Mr J Scarlett (Treasurer)

Mrs S Scott (Secretary)

Ms S Walsh

Mr B Whitehead

Ms P Sandy

Ms Susan Leach

Ms Sharon Bastow

Mr Colin Miller

(Appointed 14 November 2024)

LEAGUE OF FRIENDS QEQM HOSPITAL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

New members are sought at all fundraising occasions and applications are duly vetted before appointment by a majority vote at a committee meeting of Trustees.

The Charity is run by a Committee of Members who meet monthly at the hospital. All of the Members are volunteers who receive no remuneration. The Charity is a member of the national umbrella organisation "Attend".

The trustees report was approved by the Board of Trustees.

.....
Mrs S Pheils (Chair)
Trustee
Dated:

LEAGUE OF FRIENDS QEQM HOSPITAL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LEAGUE OF FRIENDS QEQM HOSPITAL

I report to the trustees on my examination of the financial statements of League of Friends QEQM Hospital (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

MMP Limited

64 High Street
Broadstairs
Kent
CT10 1JT
England

Dated:

LEAGUE OF FRIENDS QEQM HOSPITAL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<u>Income from:</u>			
Donations and legacies	2	64,317	74,392
Other trading activities	3	99,416	106,693
		<hr/>	<hr/>
Total income		163,733	181,085
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Raising funds	4	87,105	83,675
		<hr/>	<hr/>
<u>Charitable activities</u>			
Activities to benefit QEQM Hospital	5	71,476	47,043
		<hr/>	<hr/>
Total charitable expenditure		71,476	47,043
		<hr/>	<hr/>
Total expenditure		158,581	130,718
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		5,152	50,367
Fund balances at 1 April 2024		185,755	135,388
		<hr/>	<hr/>
Fund balances at 31 March 2025		190,907	185,755
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

LEAGUE OF FRIENDS QEQM HOSPITAL

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Stocks	9	1,800		1,763	
Cash at bank and in hand		197,167		185,443	
		<u>198,967</u>		<u>187,206</u>	
Creditors: amounts falling due within one year					
	10	(8,060)		(1,451)	
Net current assets			<u>190,907</u>		<u>185,755</u>
Income funds					
Unrestricted funds - general			<u>190,907</u>		<u>185,755</u>
			<u>190,907</u>		<u>185,755</u>

The financial statements were approved by the Trustees on

.....
Mrs S Pheils (Chair)
Trustee

.....
Mr J Scarlett (Treasurer)
Trustee

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

League of Friends QEQM Hospital is an unincorporated Charity registered in England, registered number 210234. In the event of the charity being wound up, the liability of the guarantee is limited to £1 per member of the charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Stocks

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

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

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

2 Donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Donations and legacies	54,220	31,488
Legacies receivable	10,097	42,904
	<u>64,317</u>	<u>74,392</u>

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Donations and legacies

(Continued)

Analysis of income from donations and legacies is as follows:

Donations	45,434	23,615
Donations - Gift aid	57	1,578
Donations - CAF	110	220
Donations - Just giving/Easy fundraising	4,168	3,288
Donations - Charitable giving	1,500	-
Donations - Thursday night ladies darts	1,148	-
Charities Trust	-	1,000
Other	1,803	1,787
	<u>54,220</u>	<u>31,488</u>

3 Other trading activities

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Fundraising events	3,596	-
Shop income net of VAT	95,820	106,693
	<u>99,416</u>	<u>106,693</u>

4 Raising funds

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
<u>Fundraising and publicity</u>		
Other fundraising costs	1,707	-
	<u>1,707</u>	<u>-</u>
<u>Trading costs</u>		
Operating charity shops	84,453	83,196
Other trading activities	945	479
	<u>85,398</u>	<u>83,675</u>
Trading costs	85,398	83,675
	<u>87,105</u>	<u>83,675</u>

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Charitable activities

	Activities to benefit QEQM Hospital 2025 £	Activities to benefit QEQM Hospital 2024 £
Amenities	69,225	45,013
Share of support costs (see note 6)	1,189	1,250
Share of governance costs (see note 6)	1,062	780
	<u>71,476</u>	<u>47,043</u>

6 Support costs

	Support costs £	Governance costs £	2025 £	Support costs £	Governance costs £	2024 £
Postage and stationery	22	-	22	157	-	157
Attend	1,127	-	1,127	1,073	-	1,073
Lottery registration	40	-	40	20	-	20
Legal and professional	-	222	222	-	-	-
Independent examiners remuneration	-	840	840	-	780	780
	<u>1,189</u>	<u>1,062</u>	<u>2,251</u>	<u>1,250</u>	<u>780</u>	<u>2,030</u>
Analysed between Charitable activities	<u>1,189</u>	<u>1,062</u>	<u>2,251</u>	<u>1,250</u>	<u>780</u>	<u>2,030</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	<u>-</u>	<u>-</u>

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

9 Stocks

	2025	2024
	£	£
Stocks	1,800	1,763
	<u>1,800</u>	<u>1,763</u>

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	917	231
Trade creditors	-	440
Accruals and deferred income	7,143	780
	<u>8,060</u>	<u>1,451</u>

11 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 List of Donations

Sandwich Bay TV's	1,551
Sofia sleeper chair	2,770
Document holder	35
Flotech Images	1,314
Self propel wheelchair	660
18x17 Black 22 solid metal fixed	620
IV access ultrasound	21,327
Croyde sleeper chair	4,491
Octoscan	13,500
Postura chairs	509
Smartphone eye imaging adaptor	197
Octoscan software	1,074
Discharge lounge TV	328
Roller blinds	2,166
Reclining armchair	9,842
Wheelchair accessories	495
Overbed table	2,640
Critical care visitors chairs	2,059
Therapy bobarth couch	1,603
Christmas gifts	2,044
	£ 69,225

LEAGUE OF FRIENDS OF THE QUEEN ELIZABETH THE QUEEN MOTHER HOSPITAL

England & Wales - Charity number 210234

Accounts

Charity registration number 210234

LEAGUE OF FRIENDS QEQM HOSPITAL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

LEAGUE OF FRIENDS QEQM HOSPITAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs S Pheils (Chair)

Mrs T L Cunard

Mrs L Judd

Mr J Scarlett (Treasurer)

Mrs S Scott (Secretary)

Ms S Walsh

Mr B Whitehead

Ms P Sandy

Ms Susan Leach

(Appointed 9 November 2023)

Ms Sharon Bastow

(Appointed 7 December 2023)

Charity number

210234

Principal address

St Peter's Road

Margate

Kent

England

CT9 4AN

Independent examiner

MMP Limited

64 High Street

Broadstairs

Kent

England

CT10 1JT

LEAGUE OF FRIENDS QEQM HOSPITAL

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LEAGUE OF FRIENDS QEQM HOSPITAL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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

The charity's objectives are to relieve patients of the QEQM Hospital who are sick, convalescent, disabled, handicapped or infirm and generally to support the work of the Hospital. There are no restrictions to limit the League's activities. There are no specific investment powers.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance "Public Benefit: running a charity (PB2)".

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the League should undertake.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The charity has continued to meet its objectives during the year by providing amenities for the QEQM hospital. The amenities cost a total of £45,013 (2023: £58,235).

As COVID receded, the charity has held a number of fundraising events. The Coffee Shop has been able to increase its hours and the ward trolley service has resumed. The total raised by the charity this year is £138,181(2023: £105,987). In addition to this, the charity also received a legacy of £42,904 (2023: £Nil)

The Trustees continue to publicise the work of the League of Friends to try to increase membership. The Trustees believe that the Charity is well-placed to meet the needs of patients and staff in the Queen Elizabeth the Queen Mother Hospital.

Financial review

Sufficient reserves are maintained to cover a full year's administrative costs. Funds are utilized only after they have been raised.

The Trustees have assessed to major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

Structure, governance and management

The Charity is governed by its constitution as amended in October 1998, and is an un-incorporated Charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs S Pheils (Chair)

Mrs T L Cunard

Mrs H Ingleton

(Resigned 7 December 2023)

Mrs L Judd

Mr J Scarlett (Treasurer)

Mrs S Scott (Secretary)

Ms S Walsh

Mr B Whitehead

Ms P Sandy

Ms Susan Leach

(Appointed 9 November 2023)

Ms Sharon Bastow

(Appointed 7 December 2023)

LEAGUE OF FRIENDS QEQM HOSPITAL

TRUSTEES REPORT (CONTINUED)

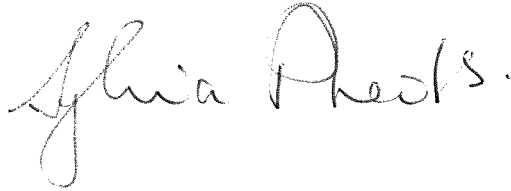
FOR THE YEAR ENDED 31 MARCH 2024

New members are sought at all fundraising occasions and applications are duly vetted before appointment by a majority vote at a committee meeting of Trustees.

The Charity is run by a Committee of Members who meet monthly at the hospital. All of the Members are volunteers who receive no remuneration. The Charity is a member of the national umbrella organisation "Attend".

The trustees report was approved by the Board of Trustees.

Mrs S Pheils (Chair)
Trustee
Dated: 13 June 2024

A handwritten signature in cursive script, reading "Sylvia Pheils".

LEAGUE OF FRIENDS QEQM HOSPITAL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LEAGUE OF FRIENDS QEQM HOSPITAL

I report to the trustees on my examination of the financial statements of League of Friends QEQM Hospital (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

MMP Limited

64 High Street
Broadstairs
Kent
CT10 1JT
England

Dated: 13 June 2024

LEAGUE OF FRIENDS QEQM HOSPITAL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<u>Income from:</u>			
Donations and legacies	2	74,392	33,391
Other trading activities	3	106,693	72,596
Total income		<u>181,085</u>	<u>105,987</u>
<u>Expenditure on:</u>			
Raising funds	4	<u>83,675</u>	<u>52,513</u>
<u>Charitable activities</u>			
Activities to benefit QEQM Hospital	5	<u>47,043</u>	<u>59,862</u>
Total charitable expenditure		<u>47,043</u>	<u>59,862</u>
Total expenditure		<u>130,718</u>	<u>112,375</u>
Net income/(expenditure) for the year/ Net movement in funds		50,367	(6,388)
Fund balances at 1 April 2023		<u>135,388</u>	<u>141,776</u>
Fund balances at 31 March 2024		<u><u>185,755</u></u>	<u><u>135,388</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

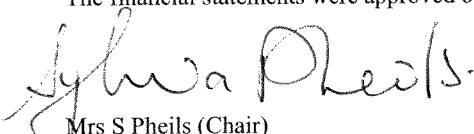
LEAGUE OF FRIENDS QEQM HOSPITAL

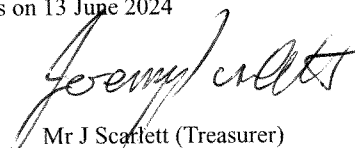
BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Stocks	9	1,763		1,021	
Cash at bank and in hand		185,443		135,087	
		<u>187,206</u>		<u>136,108</u>	
Creditors: amounts falling due within one year	10	<u>(1,451)</u>		<u>(720)</u>	
Net current assets			<u>185,755</u>		<u>135,388</u>
Income funds					
Unrestricted funds - general			<u>185,755</u>		<u>135,388</u>
			<u>185,755</u>		<u>135,388</u>

The financial statements were approved by the Trustees on 13 June 2024


Mrs S Pheils (Chair)
Trustee


Mr J Scafflett (Treasurer)
Trustee

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

League of Friends QEQM Hospital is an unincorporated Charity registered in England, registered number 210234. In the event of the charity being wound up, the liability of the guarantee is limited to £1 per member of the charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Stocks

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

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

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

2 Donations and legacies

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Donations and legacies	31,488	33,391
Legacies receivable	42,904	-
	<u>74,392</u>	<u>33,391</u>

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Donations and legacies

(Continued)

Analysis of income from donations and legacies is as follows:

Donations	23,615	28,191
Donations - Gift aid	1,578	1,841
Donations - CAF	220	165
Donations - Just giving/Easy fundraising	3,288	2,525
Donations - Shop	-	624
Subscriptions	-	45
Charities Trust	1,000	-
Other	1,787	-
	<u>31,488</u>	<u>33,391</u>

3 Other trading activities

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Shop income net of VAT	106,693	72,596
Other trading activities	<u>106,693</u>	<u>72,596</u>

4 Raising funds

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
<u>Trading costs</u>		
Operating charity shops	83,196	52,364
Other trading activities	479	149
Trading costs	<u>83,675</u>	<u>52,513</u>
	<u>83,675</u>	<u>52,513</u>

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Charitable activities

	Activities to benefit QEQM Hospital 2024 £	Activities to benefit QEQM Hospital 2023 £
Amenities	45,013	58,235
Share of support costs (see note 6)	1,250	907
Share of governance costs (see note 6)	780	720
	<u>47,043</u>	<u>59,862</u>

6 Support costs

	Support costs £	Governance costs £	2024 £	Support costs £	Governance costs £	2023 £
Postage and stationery	157	-	157	162	-	162
Attend	1,073	-	1,073	725	-	725
Lottery registration	20	-	20	20	-	20
Independent examiners remuneration	-	780	780	-	720	720
	<u>1,250</u>	<u>780</u>	<u>2,030</u>	<u>907</u>	<u>720</u>	<u>1,627</u>
Analysed between Charitable activities	<u>1,250</u>	<u>780</u>	<u>2,030</u>	<u>907</u>	<u>720</u>	<u>1,627</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9	Stocks		
		2024	2023
		£	£
	Stocks	1,763	1,021
		<u> </u>	<u> </u>
10	Creditors: amounts falling due within one year		
		2024	2023
		£	£
	Other taxation and social security	231	-
	Trade creditors	440	-
	Accruals and deferred income	780	720
		<u> </u>	<u> </u>
		1,451	720
		<u> </u>	<u> </u>

11 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

12 List of Donations

Turning beds	x2	800
Scales		3,166
ITU pods	x 9	14,889
Badges	x50	45
Recliner	x2	3,480
Ophthalmoscope		557
Accuvein	x 2	10,209
Echocardiography electric plinth		2,252
Doppler ankle brachial		1,514
Christmas presents		1,634
Wooden benches	x2	1,810
Heavy duty infusion stand		1,476
High back drop arm patient chair		437
Cuddlecot equipment		1,750
Caretray trolley		995
		<u> </u>
		£ 45,013

LEAGUE OF FRIENDS OF THE QUEEN ELIZABETH THE QUEEN MOTHER HOSPITAL

England & Wales - Charity number 210234

Accounts

Charity registration number 210234

LEAGUE OF FRIENDS QEQM HOSPITAL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

LEAGUE OF FRIENDS QEQM HOSPITAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs S Pheils (Chair)
Mrs T L Cunard
Mrs H Ingleton
Mrs L Judd
Mr J Scarlett (Treasurer from August 2022)
Mrs S Scott (Secretary)
Mr N J Stokes
Ms S Walsh
Mr B Whitehead
Ms S Sandy (Appointed 9 February 2023)

Charity number

210234

Principal address

St Peter's Road
Margate
Kent
England
CT9 4AN

Independent examiner

MMP Limited
64 High Street
Broadstairs
Kent
England
CT10 1JT

LEAGUE OF FRIENDS QEQM HOSPITAL

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Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

LEAGUE OF FRIENDS QEQM HOSPITAL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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

The charity's objectives are to relieve patients of the QEQM Hospital who are sick, convalescent, disabled, handicapped or infirm and generally to support the work of the Hospital. There are no restrictions to limit the League's activities. There are no specific investment powers.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance "Public Benefit: running a charity (PB2)".

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the League should undertake.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The charity has continued to meet its objectives during the year by providing amenities for the QEQM hospital. The amenities cost a total of £58,235 (2022: £48,382).

Due to the continuing effects of COVID 19 pandemic the League organized only a few small fundraising events.

The League continued to operate its shop and cafeteria facility in the QEQM Hospital but on a reduced scale. A net profit of £ 21,780 was raised (2022: £5,761)

The Trustees continue to publicise the work of the League of Friends to try to increase membership. The Trustees believe that the Charity is well-placed to meet the needs of patients and staff in the Queen Elizabeth the Queen Mother Hospital.

Financial review

Sufficient reserves are maintained to cover a full year's administrative costs. Funds are utilized only after they have been raised.

The Trustees have assessed to major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

Structure, governance and management

The Charity is governed by its constitution as amended in October 1998, and is an un-incorporated Charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs S Pheils (Chair)

Mrs T L Cunard

Mrs H Ingleton

Mrs L Judd

Mr J Scarlett (Treasurer from August 2022)

Mrs S Scott (Secretary)

Mr N J Stokes

Mrs A J Voizey (Treasurer until her death in July 2022) (Resigned 26 June 2022)

Mr J J Voizey (Resigned 6 December 2022)

Ms S Walsh

Mr B Whitehead

Ms S Sandy (Appointed 9 February 2023)

LEAGUE OF FRIENDS QEQM HOSPITAL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

New members are sought at all fundraising occasions and applications are duly vetted before appointment by a majority vote at a committee meeting of Trustees.

The Charity is run by a committee of members who meet monthly at the QEQM Hospital. All of the members are volunteers who receive no remuneration. The League of Friends is a member of the national umbrella organization "Attend".

The Charity is run by a Committee of Members who meet monthly at the hospital. All of the Members are volunteers who receive no remuneration. The Charity is a member of the national umbrella organisation "Attend".

COVID-19

Although the COVID 19 restrictions have eased during the past year, the impact of the pandemic continues to be felt with fewer people using the shop and café in the hospital and people less willing to attend indoor fundraising events. The Trustees continue to monitor the situation regarding the income from fundraising.

The trustees report was approved by the Board of Trustees.

Mrs S Pheils (Chair)

Trustee

Dated: 6 June 2023

LEAGUE OF FRIENDS QEQM HOSPITAL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LEAGUE OF FRIENDS QEQM HOSPITAL

I report to the trustees on my examination of the financial statements of League of Friends QEQM Hospital (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

MMP Limited

64 High Street
Broadstairs
Kent
CT10 1JT
England

Dated: 6 June 2023

LEAGUE OF FRIENDS QEQM HOSPITAL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Income from:</u>			
Donations and legacies	2	33,391	18,694
Other trading activities	3	72,596	45,905
		<hr/>	<hr/>
Total income		105,987	64,599
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Raising funds	4	52,513	40,830
		<hr/>	<hr/>
<u>Charitable activities</u>			
Activities to benefit QEQM Hospital	5	59,862	50,074
		<hr/>	<hr/>
Total charitable expenditure		59,862	50,074
		<hr/>	<hr/>
Total expenditure		112,375	90,904
		<hr/>	<hr/>
Net expenditure for the year/ Net movement in funds		(6,388)	(26,305)
Fund balances at 1 April 2022		141,776	168,081
		<hr/>	<hr/>
Fund balances at 31 March 2023		135,388	141,776
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

LEAGUE OF FRIENDS QEQM HOSPITAL

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Stocks	9	1,021		1,974	
Debtors	10	-		724	
Cash at bank and in hand		135,087		139,768	
		<u>136,108</u>		<u>142,466</u>	
Creditors: amounts falling due within one year					
	11	(720)		(690)	
Net current assets			<u>135,388</u>		<u>141,776</u>
Income funds					
Unrestricted funds - general			<u>135,388</u>		<u>141,776</u>
			<u>135,388</u>		<u>141,776</u>

The financial statements were approved by the Trustees on 6 June 2023

Mrs S Pheils (Chair)
Trustee

Mr J Scarlett (Treasurer from August 2022)
Trustee

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

League of Friends QEQM Hospital is an unincorporated Charity registered in England, registered number 210234. In the event of the charity being wound up, the liability of the guarantee is limited to £1 per member of the charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Stocks

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

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

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

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

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

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Donations and legacies	33,391	18,694

Analysis of income from donations and legacies is as follows:

Donations	18,236	7,497
Donations - Gift aid	1,841	5,513
Donations - CAF	165	70
Donations - Just giving/Easy fundraising	2,525	3,230
Donations - Shop	624	993
Income tax repayment	-	1,046
Legacies	-	300
Subscriptions	10,000	45
	<u>33,391</u>	<u>18,694</u>

3 Other trading activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Shop income net of VAT	72,596	45,905
Other trading activities	72,596	45,905

4 Raising funds

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
<u>Trading costs</u>		
Operating charity shops	52,364	40,144
Other trading activities	149	686
Trading costs	<u>52,513</u>	<u>40,830</u>
	<u>52,513</u>	<u>40,830</u>

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Raising funds

(Continued)

5 Charitable activities

	Activities to benefit QEQM Hospital 2023 £	Activities to benefit QEQM Hospital 2022 £
Amenities	58,235	48,383
Share of support costs (see note 6)	907	1,001
Share of governance costs (see note 6)	720	690
	<u>59,862</u>	<u>50,074</u>

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022	Basis of allocation
	£	£	£	£	£	£	
Postage and stationery	162	-	162	292	-	292	
Attend	725	-	725	689	-	689	
Lottery registration	20	-	20	20	-	20	
Independent examiners remuneration	-	720	720	-	690	690	Governance
	<u>907</u>	<u>720</u>	<u>1,627</u>	<u>1,001</u>	<u>690</u>	<u>1,691</u>	
Analysed between Charitable activities	<u>907</u>	<u>720</u>	<u>1,627</u>	<u>1,001</u>	<u>690</u>	<u>1,691</u>	

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

9 Stocks

	2023 £	2022 £
Stocks	1,021	1,974

10 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	-	724

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	720	690

12 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 List of Donations

Ferrara reclining laser treatment chair		4,472
Maviled phototherapy system		3,086
Bilisoft system		3,699
Pheonix three seater sofa		706
Denver Chair		1,332
Posterfit set		217
Vascular dopplers	x2	1,112
Wireless dynamometer		800
43" Smart TV and brackets	x3	1,274
24" LED TV	x12	2,683
Turning bed		4,000
Samsung Ultrasound		19,000
Haemoglobin monitoring machine		2,417
Taurus air rower		1,399
Christmas presents		1,512
Silver Cross pram		2,250
Cribs	x4	3,740
Kwik screens	x2	4,536
	£	58,235

LEAGUE OF FRIENDS OF THE QUEEN ELIZABETH THE QUEEN MOTHER HOSPITAL

England & Wales - Charity number 210234

Accounts

Charity registration number 210234

LEAGUE OF FRIENDS QEQM HOSPITAL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

LEAGUE OF FRIENDS QEQM HOSPITAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs S Pheils (Chair)
Mrs T L Cunard
Mrs H Ingleton
Mrs L Judd
Mr J Scarlett
Mrs S Scott (Secretary)
Mr N J Stokes
Mrs A J Voizey (Treasurer)
Mr J J Voizey
Ms S Walsh
Mr B Whitehead

Charity number

210234

Principal address

St Peter's Road
Margate
Kent
England
CT9 4AN

Independent examiner

MMP Limited
64 High Street
Broadstairs
Kent
England
CT10 1JT

LEAGUE OF FRIENDS QEQM HOSPITAL

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Balance sheet	5
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LEAGUE OF FRIENDS QEQM HOSPITAL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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

The Society's objectives are to relieve patients of the hospital who are sick, convalescent, disabled, handicapped or infirm and, generally to support the charitable work of the hospital. There are no restrictions to limit the League's activities. There are no specific investment powers.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The charity has continued to meet its objectives during the year by providing amenities for the hospital; the amenities cost a total of £48,382 (2021: £115,920)

Due to the COVID-19 pandemic the charity did not organise any fund-raising events during this or the previous year.

During the year, the Charity continued to operate its shop and cafeteria facilities at the hospital but because of the COVID-19 pandemic this was still on a reduced scale, and as a result these facilities only managed to raise a net of £5,799 (2021: £258).

The Trustees continue to publicise the work of the Charity to try to increase membership, and believe that the Charity is well-placed to meet the needs of patients and staff in the Queen Elizabeth the Queen Mother Hospital.

Financial review

Sufficient reserves are maintained to cover a full years administrative costs; funds are utilised only after they have been raised.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is governed by its constitution as amended in October 1998, and is an un-incorporated Charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs S Pheils (Chair)

Mrs T L Cunard

Mrs H Ingleton

Mrs L Judd

Mr J Scarlett

Mrs S Scott (Secretary)

Mr N J Stokes

Mrs A J Voizey (Treasurer)

Mr J J Voizey

Ms S Walsh

Mr B Whitehead

LEAGUE OF FRIENDS QEQM HOSPITAL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

New members are sought at all fundraising activities and applications are duly vetted before appointment at a majority vote.

The Charity is run by a Committee of Members who meet monthly at the hospital. All of the Members are volunteers who receive no remuneration. The Charity is a member of the national umbrella organisation "Attend".

COVID-19

The current COVID pandemic is still having an impact on trading income despite restrictions being eased. The trustees are still monitoring income and expenditure and, if it becomes necessary, will take measures to mitigate the impact of COVID-19 on the charity's free reserves.

The trustees report was approved by the Board of Trustees.

.....
Mrs S Pheils (Chair)
Trustee
Dated:

LEAGUE OF FRIENDS QEQM HOSPITAL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LEAGUE OF FRIENDS QEQM HOSPITAL

I report to the trustees on my examination of the financial statements of League of Friends QEQM Hospital (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

MMP Limited

64 High Street
Broadstairs
Kent
CT10 1JT
England

Dated: 15 May 2022

LEAGUE OF FRIENDS QEQM HOSPITAL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Income from:</u>			
Donations and legacies	2	18,694	84,315
Charitable activities	3	-	2,900
Other trading activities	4	45,905	15,515
Total income		<u>64,599</u>	<u>102,730</u>
<u>Expenditure on:</u>			
Raising funds	5	<u>40,830</u>	<u>15,257</u>
<u>Charitable activities</u>			
Activities to benefit QEQM Hospital	6	<u>50,074</u>	<u>117,354</u>
Total charitable expenditure		<u>50,074</u>	<u>117,354</u>
Total expenditure		<u>90,904</u>	<u>132,611</u>
Net expenditure for the year/ Net movement in funds		(26,305)	(29,881)
Fund balances at 1 April 2021		<u>168,081</u>	<u>197,962</u>
Fund balances at 31 March 2022		<u><u>141,776</u></u>	<u><u>168,081</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

LEAGUE OF FRIENDS QEQM HOSPITAL

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Stocks	10	1,974		2,848	
Debtors	11	724		1,715	
Cash at bank and in hand		139,768		164,603	
		<u>142,466</u>		<u>169,166</u>	
Creditors: amounts falling due within one year	12	<u>(690)</u>		<u>(1,085)</u>	
Net current assets			141,776		168,081
			<u>141,776</u>		<u>168,081</u>
Income funds					
Unrestricted funds - general			141,776		168,081
			<u>141,776</u>		<u>168,081</u>

The financial statements were approved by the Trustees on 15 May 2022

Mrs S Pheils (Chair)
Trustee

Mrs A J Voizey (Treasurer)
Trustee

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

League of Friends QEQM Hospital is an unincorporated Charity registered in England, registered number 210234. In the event of the charity being wound up, the liability of the guarantee is limited to £1 per member of the charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Stocks

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

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

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

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

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

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

2 Donations and legacies

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Donations and legacies	18,694	84,315
	<u>18,694</u>	<u>84,315</u>
Analysis of income from donations and legacies is as follows:		
Donations	7,497	16,435
Donations - Gift aid	5,513	4,103
Donations - CAF	70	210
Donations - Just giving	3,230	3,533
Donations - Shop	993	143
Income tax repayment	1,046	967
Legacies	300	58,904
Subscriptions	45	20
	<u>18,694</u>	<u>84,315</u>

3 Charitable activities

	Unrestricted funds general 2021 £
Activities to benefit QEQM Hospital	2,900
	<u>2,900</u>

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Shop income net of VAT	45,905	15,515
Other trading activities	45,905	15,515
	<u>45,905</u>	<u>15,515</u>

5 Raising funds

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
<u>Trading costs</u>		
Operating charity shops	40,144	14,499
Other trading activities	686	758
Trading costs	40,830	15,257
	<u>40,830</u>	<u>15,257</u>

6 Charitable activities

	Activities to benefit QEQM Hospital 2022 £	Activities to benefit QEQM Hospital 2021 £
Amenities	48,383	115,919
Share of support costs (see note 7)	1,001	751
Share of governance costs (see note 7)	690	684
	<u>50,074</u>	<u>117,354</u>

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021	Basis of allocation
	£	£	£	£	£	£	
Postage and stationery	292	-	292	42	-	42	
Attend	689	-	689	689	-	689	
Lottery registration	20	-	20	20	-	20	
Independent examiners remuneration	-	690	690	-	684	684	Governance
	<u>1,001</u>	<u>690</u>	<u>1,691</u>	<u>751</u>	<u>684</u>	<u>1,435</u>	
Analysed between							
Charitable activities	<u>1,001</u>	<u>690</u>	<u>1,691</u>	<u>751</u>	<u>684</u>	<u>1,435</u>	

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

10 Stocks

	2022	2021
	£	£
Stocks	1,974	2,848
	<u> </u>	<u> </u>

11 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	724	1,715
	<u> </u>	<u> </u>

12 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	-	425
Accruals and deferred income	690	660
	<u> </u>	<u> </u>
	690	1,085
	<u> </u>	<u> </u>

13 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 List of Donations

Paeds monitors	x3	268.96
Lifting chair & trolley		3,198.00
Tilt table		1,545.00
Hydroflex chair		3,188.00
Major chair		3,456.57
Lockers		4,318.61
Trolley for Raizer lift		171.00
Fridge		178.79
Mastectomy bags		53.33
Electronic standing frame		6,489.00
Fridge freezer		738.60
Christmas presents		1,640.25
Vascular Probe		7,000.00
Sara stedy's	x 8	6,560.00
Sleeper chairs	x 8	9,576.00
	£	48,382.11

Accounts

LEAGUE OF FRIENDS QEQM HOSPITAL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

LEAGUE OF FRIENDS QEQM HOSPITAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S Pheils (Chair) Mrs T L Cunard Mrs H Ingleton Mrs L Judd Mr J Scarlett Mrs S Scott (Secretary) Mr N J Stokes Mrs A J Voizey (Treasurer) Mr J J Voizey Ms S Walsh Mr B Whitehead
Charity number	210234
Principal address	St Peter's Road Margate Kent England CT9 4AN
Independent examiner	MMP Limited 64 High Street Broadstairs Kent England CT10 1JT

LEAGUE OF FRIENDS QEQM HOSPITAL

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LEAGUE OF FRIENDS QEQM HOSPITAL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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

The Society's objectives are to relieve patients of the hospital who are sick, convalescent, disabled, handicapped or infirm and, generally to support the charitable work of the hospital. There are no restrictions to limit the League's activities. There are no specific investment powers.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The charity has continued to meet its objectives during the year by providing amenities for the hospital; the amenities cost a total of £115,919 (2020: £43,530)

Due to the COVID-19 pandemic the charity did not organise any fund-raising events during the year, during the previous year the charity raised a net of £6,770.

During the year, the Charity continued to operate its shop and cafeteria facilities at the hospital but on a much reduced scale because of the COVID-19 pandemic, and as a result these facilities only managed to raise a net of £258 (2020: £18,694).

The Trustees continue to publicise the work of the Charity to try to increase membership, and believe that the Charity is well-placed to meet the needs of patients and staff in the Queen Elizabeth the Queen Mother Hospital.

Financial review

Sufficient reserves are maintained to cover a full years administrative costs; funds are utilised only after they have been raised.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is governed by its constitution as amended in October 1998, and is an un-incorporated Charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs S Pheils (Chair)

Mrs T L Cunard

Mrs H Ingleton

Mrs L Judd

Mr J Scarlett

Mrs S Scott (Secretary)

Mr N J Stokes

Mrs A J Voizey (Treasurer)

Mr J J Voizey

Ms S Walsh

Mr B Whitehead

LEAGUE OF FRIENDS QEQM HOSPITAL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

New members are sought at all fundraising activities and applications are duly vetted before appointment at a majority vote.

The Charity is run by a Committee of Members who meet monthly at the hospital. All of the Members are volunteers who receive no remuneration. The Charity is a member of the national umbrella organisation "Attend".

COVID-19

In March 2020 the charity took steps (in line with government advice) to help contain the outbreak of COVID-19. This included the temporary suspension of all fundraising activities and the charity has had to curtail, or change, how it operates. There has been an obvious impact on trading income but it is hoped that this recovers as restrictions are eased. The trustees are monitoring income and expenditure and, if it becomes necessary, will take measures to mitigate the impact of COVID-19 on the charity's free reserves.

The trustees report was approved by the Board of Trustees.

Mrs S Pheils (Chair)

Trustee

Dated: 20 May 2021

LEAGUE OF FRIENDS QEQM HOSPITAL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LEAGUE OF FRIENDS QEQM HOSPITAL

I report to the trustees on my examination of the financial statements of League of Friends QEQM Hospital (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

MMP Limited

64 High Street
Broadstairs
Kent
CT10 1JT
England

Dated: 20 May 2021

LEAGUE OF FRIENDS QEQM HOSPITAL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income from:</u>			
Donations and legacies	2	84,315	13,325
Charitable activities	3	2,900	11,485
Other trading activities	4	15,515	75,625
Total income		<u>102,730</u>	<u>100,435</u>
<u>Expenditure on:</u>			
Raising funds	5	<u>15,257</u>	<u>56,931</u>
<u>Charitable activities</u>			
Activities to benefit QEQM Hospital	6	<u>117,354</u>	<u>49,811</u>
Total charitable expenditure		<u>117,354</u>	<u>49,811</u>
Total resources expended		<u>132,611</u>	<u>106,742</u>
Net expenditure for the year/ Net movement in funds		(29,881)	(6,307)
Fund balances at 1 April 2020		<u>197,962</u>	<u>204,269</u>
Fund balances at 31 March 2021		<u><u>168,081</u></u>	<u><u>197,962</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

LEAGUE OF FRIENDS QEQM HOSPITAL

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Stocks	10	2,848		2,978	
Debtors	11	1,715		1,118	
Cash at bank and in hand		164,603		196,271	
		<u>169,166</u>		<u>200,367</u>	
Creditors: amounts falling due within one year	12	<u>(1,085)</u>		<u>(2,405)</u>	
Net current assets			<u>168,081</u>		<u>197,962</u>
Income funds					
Unrestricted funds - general			<u>168,081</u>		<u>197,962</u>
			<u>168,081</u>		<u>197,962</u>

The financial statements were approved by the Trustees on 20 May 2021

Mrs S Pheils (Chair)
Trustee

Mrs A J Voizey (Treasurer)
Trustee

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

League of Friends QEQM Hospital is an unincorporated Charity registered in England, registered number 210234. In the event of the charity being wound up, the liability of the guarantee is limited to £1 per member of the charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Stocks

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

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

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

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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

1.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

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

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Donations and legacies

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Donations and legacies	84,315	13,325

Analysis of income from donations and legacies is as follows:

Donations	16,435	10,617
Donations - Gift aid	4,103	927
Donations - CAF	210	794
Donations - Just giving	3,533	-
Donations - Shop	143	752
Income tax repayment	967	190
Legacies	58,904	-
Subscriptions	20	45
	<u>84,315</u>	<u>13,325</u>

3 Charitable activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Activities to benefit QEQM Hospital	2,900	11,485

4 Other trading activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Shop income net of VAT	15,515	75,625
Other trading activities	<u>15,515</u>	<u>75,625</u>

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Raising funds

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
<u>Trading costs</u>		
Operating charity shops	14,499	45,121
Other trading activities	758	11,810
	<hr/>	<hr/>
Trading costs	15,257	56,931
	<hr/>	<hr/>
	<u>15,257</u>	<u>56,931</u>

6 Charitable activities

	Activities to benefit QEQM Hospital 2021 £	Activities to benefit QEQM Hospital 2020 £
Fashion show	-	3,180
Summer raffle	-	106
Quiz	-	109
Greek night	-	1,214
Amenities	115,919	43,530
Christmas raffle	-	106
	<hr/>	<hr/>
	115,919	48,245
	<hr/>	<hr/>
Share of support costs (see note 7)	751	726
Share of governance costs (see note 7)	684	840
	<hr/>	<hr/>
	<u>117,354</u>	<u>49,811</u>

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020	Basis of allocation
	£	£	£	£	£	£	
Postage and stationery	42	-	42	50	-	50	
Attend	689	-	689	656	-	656	
Lottery registration	20	-	20	20	-	20	
Independent examiners remuneration	-	684	684	-	840	840	Governance
	<u>751</u>	<u>684</u>	<u>1,435</u>	<u>726</u>	<u>840</u>	<u>1,566</u>	
	<u><u>751</u></u>	<u><u>684</u></u>	<u><u>1,435</u></u>	<u><u>726</u></u>	<u><u>840</u></u>	<u><u>1,566</u></u>	
Analysed between Charitable activities	751	684	1,435	726	840	1,566	
	<u><u>751</u></u>	<u><u>684</u></u>	<u><u>1,435</u></u>	<u><u>726</u></u>	<u><u>840</u></u>	<u><u>1,566</u></u>	

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

10 Stocks

	2021 £	2020 £
Stocks	2,848	2,978

11 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Prepayments and accrued income	1,715	1,118

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	425	1,565
Accruals and deferred income	660	840
	1,085	2,405

13 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 List of Donations

Wall stickers		144.95
Readybed sleeper chair		1161.60
Red porter chairs	x 8	4329.52
3 seater sofa		715.20
Lockable bedside cabinets	x 3	599.27
Stacking meeting chairs	x 25	2895.00
Readybed sleeper chair		1228.92
DAB radio		201.60
Medication cabinets	x 21	845.51
Paediatric A&E cupboard		5089.21
Marsden baby toddler, adult handrails + BP Monitor		1459.61
Room dividers	X 9	29801.40
Christmas presents		1079.40
Clean Utility/Drug Prep Room		10093.38
Le Mans blood sampling chairs	x 3	8369.31
Portoring chairs	x 3	1545.60
Portoring chairs	x 14	7212.80
Ocean nursery wall art stickers		275.88
Denver reclining chairs	x 6	5531.40
TV's & fittings	x 4	692.68
Panda warmer		11539.20
Denver reclining chair		1490.00
Denver reclining chair		1490.00
Ultrasound		18128.48
	£	115919.92