

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		102,730	100,435
<u>Expenditure on:</u>			
Raising funds	5	15,257	56,931
<u>Charitable activities</u>			
Activities to benefit QEQM Hospital	6	117,354	49,811
Total charitable expenditure		117,354	49,811
Total resources expended		132,611	106,742
Net expenditure for the year/ Net movement in funds		(29,881)	(6,307)
Fund balances at 1 April 2020		197,962	204,269
Fund balances at 31 March 2021		168,081	197,962

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			168,081		197,962
			<u><u>168,081</u></u>		<u><u>197,962</u></u>
Income funds					
Unrestricted funds - general			168,081		197,962
			<u>168,081</u>		<u>197,962</u>
			<u><u>168,081</u></u>		<u><u>197,962</u></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
	<u>84,315</u>	<u>13,325</u>
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
	<u>2,900</u>	<u>11,485</u>

4 Other trading activities

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