

**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

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### 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

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# LEAGUE OF FRIENDS QEQM HOSPITAL

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# LEAGUE OF FRIENDS QEOM HOSPITAL

## TRUSTEES REPORT

### *FOR THE YEAR ENDED 31 MARCH 2023*

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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 QEOM 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 QEOM 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 QEOM 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***

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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".

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### **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

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

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 £	£
<b>Current assets</b>					
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>	
<b>Creditors: amounts falling due within one year</b>	11	(720)		(690)	
Net current assets			135,388		141,776
<b>Income funds</b>					
Unrestricted funds - general			135,388		141,776
			<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 QEOM HOSPITAL

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

League of Friends QEOM 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

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#### 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
<b>Analysis of income from donations and legacies is as follows:</b>		
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
	33,391	18,694

### 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	52,513	40,830
	52,513	40,830

# LEAGUE OF FRIENDS QEQM HOSPITAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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**4 Raising funds** **(Continued)**

**5 Charitable activities**

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

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### 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