

Charity registration number 225858

FRIENDS OF CHICHESTER HOSPITALS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

FRIENDS OF CHICHESTER HOSPITALS

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
| Trustees | Mrs J Ramage Mrs J Hepworth J Rowden Mrs A Hobson Mrs P Robertson Mrs K Smee Mrs L Dean Taylor R Stephens A Keeling J Brotherton J Turner L Fraser M Reed M Barge | (Appointed 15 November 2021) (Appointed 18 October 2021) (Appointed 24 April 2023) (Appointed 8 June 2022) |
| Charity number | 225858 | |
| Principal address | Friends Office St Richard's Hospital Spitalfields Lane Chichester West Sussex PO19 6SE | |
| Independent examiner | Claire Norwood BSc FCA ATII Jones Avens Limited Piper House 4 Dukes Court Bognor Road Chichester West Sussex PO19 8FX | |

FRIENDS OF CHICHESTER HOSPITALS

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees' report | 1 - 5 |
| Independent examiner's report | 6 |
| Statement of financial activities | 7 |
| Balance sheet | 8 |
| Notes to the financial statements | 9 - 19 |

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The trustees present their annual report and financial statements for the year ended 30 September 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)".

The Friends of Chichester Hospitals is a Registered Charity formed in 1948.

Objectives and activities

The charity's objectives are to encourage the interest and support of the local community in Chichester's National Health Service Hospitals, then three - The Royal West Sussex, St Richard's and Graylingwell.

The Royal West Sussex and St Richard's were progressively merged in the 1980's and today, St Richard's Hospital at Chichester serves as the General and Accident and Emergency Hospital for the Western area of West Sussex with a resident population of over 210,000 people. The main core of St Richard's moved into a new hospital in December 1996. The Accident and Emergency department was extensively enlarged and modernised in 1999 and 2000.

Graylingwell Hospital (now known as The Chichester Centre) is mainly located on its original site in Chichester and serves the same population with the provision of Mental Health and Community Services. Graylingwell has recently moved into modern accommodation, and some older facilities such as Harold Kidd Unit ceased to provide care in autumn 2021, but Connolly House is still providing care and is one of the older units.

The Friends exist to provide funds to supplement or enhance the resources of both hospitals for the benefit of patients and staff. This is achieved by operating a profitable, efficient Hospital Shop and Ward Trolley Service which provides good "value for money" confectionery, toiletries, newspapers and magazines, groceries and snacks. Additional funds are raised from legacies, In Memoriam donations and through fêtes, film shows, dances, flag days, raffles and by a group of members who pay for life membership of £50 or an Annual Subscription of £10.

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

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Significant activities

At the start of the financial year COVID was still having a significant effect upon the hospitals. In December 2021 Plan "B" was introduced by the government meaning face masks to be worn in all public spaces. It was not until February 2022 that all restrictions were lifted and we were all asked to take responsibility for protecting ourselves and others.

The newly emerged trust, University Hospitals Sussex Foundation Trust is now fully operational and has some 20,000 employees. Many changes in personnel and management have taken place and these now seem to be settling down. At the time of writing, the changes are almost complete and the Friends now have a good relationship with the Hospital Director and the Director of Nursing.

The Friends are a fully voluntarily led and run charity and this keeps our overhead running costs to a minimum. This fact is greatly appreciated by those who donate to us as they know their gift is being used wisely. There are 14 trustees and we meet approximately every 6 weeks. They are ably assisted by 3 part time assistants who run our office in St Richard's Hospital

During the year fund raising events were still difficult to organise with the aftermath of COVID. Nevertheless, through the kindness of the Chichester Rotary Clubs we were able to hold a collection day at the cross during the Christmas period. We also gave a present bag to each patient unfortunate enough to be staying in hospital at Christmas.

The Friends Shop, located in the outpatients area, is going from strength to strength. The daily ward trolley round was not possible during the year and restarted in February 2023. It is hoped to increase this to two rounds daily. Not only does this trolley serve patients and staff, it also raises the profile of the Friends around the hospital. The shop held regular free raffles for staff to thank them for all their hard work and diligence and these raffles were greatly appreciated.

The shop continues to trade well throughout the period although it was not easy at times. There is always a colourful and topical window display to be seen.

Pre Covid we had over 100 volunteers but after COVID this was reduced to a handful. Quite a few of the original volunteers have now returned and we have been able to recruit new ones resulting in a volunteer number of just over 50.

Our volunteers are the Friends biggest asset and without them we would not be in such a strong position with such low fixed overhead costs.

Many donations have been received by post, through the Just Giving website as well as the Charity Aid Foundation. An increasing number of these are gift aided. However, by far the greatest source of our income was from legacies and our grateful thanks goes to all those who remembered us.

Three new trustees were appointed during the year, all bringing with them their individual skills to strengthen the existing trustee team.

In February 2022 Richard Stephens was appointed as chairman of the Friends. He followed Jane Ramage who had served tirelessly and with the utmost dedication for some 15 years. She had an eye for every detail, and we thank her enormously for all the hard work she put in during her term of office.

We must also thank all of those who have helped the Friends of Chichester Hospitals during the year by giving us generously their time to support this very worthwhile cause.

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Achievements and performance

In the year to 30 September 2022 the Friends showed a surplus for the year of £237,346. This compares with a surplus for the previous year of £24,947.

This year the total incoming resources, after the costs of generating the funds, increased to £387,958 compared to £124,488 last year. As with most charities there are always ups and downs in the sources of our income.

The increase in incoming resources is mainly due to a increase in our legacy income and an improvement in the Shop's trading results.

The Friends agreed to fund commitments this year of £143,027 compared with last year's commitments of £92,602. The Friends continue to make the hospital wards aware of the support available to them and have approved the majority of requests made by the wards in the year to 30 September 2022.

Fundraising activities

The shop continues to generate profits for the Friends. This year the amount of profit generated by the Shop increased to £32,087 (up from £22,613 last year). The result for the year is a testament to the efforts made by the Shop volunteers as trading recovers from the covid lockdown.

As ever, the shop volunteers have worked very hard to make sure that both the shop and trolley continued to provide (when allowed) a highly valued service to both the patients and staff of St Richards Hospital. Without this effort by the volunteers the Friends would not be able to continue offering this service; so yet again we owe a big vote of thanks to all those who helped during the year.

Financial review

Reserves policy

The trustees aim to meet the requests for support received from the Hospitals wherever possible. In years when the suitable requests received from the hospitals is lower than the income received by the Friends the surplus arising is carried forward to fund requests in future years.

A significant part of the Friends' income is derived from legacies, which can vary from year to year. In order to ensure that the Friends are able to support the Hospitals in a year in which the legacy income is low a designated reserve had been established. In prior years this designated reserve received 10% of the legacies received in the year; in 2017 a decision was made not to increase the amount held in this designated reserve and this decision continued in the year to 30 September 2022.

Total reserves at the Balance Sheet date are £1,516,785 (2021: £1,279,439) of which £1,466,171 (2021: £1,222,732) are unrestricted and £50,614 (2021: £56,707) are restricted.

Risk management

The trustees have considered whether there are any major risks that may adversely affect the continued operation of the Charity.

As the Charity has no employees or significant ongoing commitments and only agrees to fund requests from the hospitals when funds are available the Trustees consider there are no major risks that need to be addressed.

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Plans for future periods

Future plans

2024 sees the 75th anniversary of The Friends and special events will be planned throughout the year to mark this prestigious occasion.

After a relatively quiet time for bids from the hospitals during the Covid period, we can confirm demand for our help is rising with an increasing number of bids for medical and other equipment being submitted.

We continue our good relationship with the Friends of the other hospitals in the trust, Brighton, Worthing, Haywards Heath, and Southlands. It must be noted that all Friends operate fully independently.

Our continued existence and the ability to meet the demands placed upon us depends on fund raising projects, legacies and memorial donations as well as the support of numerous volunteers who operate the friends shop in Saint Richard's hospital or help to run events. We are most grateful to these public-spirited individuals and organisations who continue to provide the support this valuable community charity deserves.

The future plans are to continue with the good work that the charity undertakes in providing valuable services to patients and visitors as well as funding vital medical equipment.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

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

Mrs J Ramage

Mrs J Hepworth

J Rowden

Mrs A Hobson

Mrs C Hall

(Resigned 18 October 2021)

Mrs P Robertson

Mrs K Smee

Mrs J Stirland

(Resigned 24 October 2022)

Mrs L Dean Taylor

R Stephens

A Keeling

J Brotherton

J Turner

(Appointed 15 November 2021)

L Fraser

(Appointed 18 October 2021)

M Reed

(Appointed 24 April 2023)

M Barge

(Appointed 8 June 2022)

The current trustees all have experience and knowledge of the local area and charity sector. They have not undertaken any specific induction or training because their previous involvement with charities and their general business experience was believed to be sufficient to ensure a full understanding of their duties and responsibilities both generally and specifically as they apply to charities. They are made aware of any changes in charity law which may affect their responsibilities.

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Friends is managed and run entirely by volunteers. The registered office is at St Richard's Hospital, Spitalfield Lane, Chichester, PO19 6SE where most of the administrative work is carried out. A committee is elected at the Annual General Meeting and they act as Trustees of the Registered Charity. The Committee consists of a President, four Officers (Chairman, Vice Chairman, Hon. Secretary and Hon. Treasurer) and up to fifteen Committee members. The committee meets not less than eight times annually to receive requests from the staff of both hospitals for financial support for the purchase or enhancement of medical equipment, and the provision of patient and staff amenities, such as comfortable seating in waiting areas and Christmas gifts. In order to ensure that requests are prioritised so that the limited funds are deployed wisely and effectively, the management of each Hospital initially vets each request. However, small bids of up to £5,000 can be submitted directly to the "officers" by Hospital wards or departments. The Friends maintain close and friendly relations with the management, staff and patients of both Hospitals so that a sympathetic response can be made to all requests for support.

Future trustees will be given induction and training as appropriate to acquaint them with the charity and its method of operation. On appointment new trustees will be briefed on their legal obligations under charity law, the content of the governing document, the committee and decision making processes and the recent financial performance of the charity.

The trustees' report was approved by the Board of Trustees.



R Stephens
Trustee

Date:

12TH JUNE 2023.

FRIENDS OF CHICHESTER HOSPITALS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FRIENDS OF CHICHESTER HOSPITALS

I report to the trustees on my examination of the financial statements of Friends of Chichester Hospitals (the charity) for the year ended 30 September 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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.



Claire Norwood BSc FCA ATII

Jones Avens Limited
Piper House 4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Dated: 27/07/2023

FRIENDS OF CHICHESTER HOSPITALS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

| | | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ |
|-----------------------------------------------------------|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| | Notes | | | | | | |
| Income from: | | | | | | | |
| Donations and legacies | 3 | 347,790 | 6,766 | 354,556 | 97,357 | 3,375 | 100,732 |
| Other trading activities | 4 | 118,263 | - | 118,263 | 90,805 | - | 90,805 |
| Investments | 5 | 957 | - | 957 | 178 | - | 178 |
| Total income | | 467,010 | 6,766 | 473,776 | 188,340 | 3,375 | 191,715 |
| Expenditure on: | | | | | | | |
| Raising funds | 6 | 85,818 | - | 85,818 | 67,227 | - | 67,227 |
| Charitable activities | 7 | 137,753 | 12,859 | 150,612 | 74,498 | 25,043 | 99,541 |
| Total expenditure | | 223,571 | 12,859 | 236,430 | 141,725 | 25,043 | 166,768 |
| Net incoming/(outgoing) resources before transfers | | 243,439 | (6,093) | 237,346 | 46,615 | (21,668) | 24,947 |
| Gross transfers between funds | 13 | - | - | - | 350 | (350) | - |
| Net income/(expenditure) for the year/ | | | | | | | |
| Net movement in funds | | 243,439 | (6,093) | 237,346 | 46,965 | (22,018) | 24,947 |
| Fund balances at 1 October 2021 | | 1,222,732 | 56,707 | 1,279,439 | 1,175,767 | 78,725 | 1,254,492 |
| Fund balances at 30 September 2022 | | 1,466,171 | 50,614 | 1,516,785 | 1,222,732 | 56,707 | 1,279,439 |

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

All income and expenditure derive from continuing activities.

FRIENDS OF CHICHESTER HOSPITALS

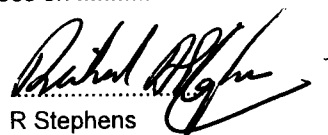
BALANCE SHEET

AS AT 30 SEPTEMBER 2022

| | Notes | 2022 £ | £ | 2021 £ | £ |
|-------------------------------------------------------|-------|-----------|-----------|-----------|-----------|
| Fixed assets | | | | | |
| Tangible assets | 14 | | 10,176 | | 11,430 |
| Current assets | | | | | |
| Stocks | 15 | 10,864 | | 10,421 | |
| Debtors | 16 | 335,297 | | 110,373 | |
| Cash at bank and in hand | | 1,241,980 | | 1,197,092 | |
| | | 1,588,141 | | 1,317,886 | |
| Creditors: amounts falling due within one year | 17 | (81,532) | | (49,877) | |
| Net current assets | | | 1,506,609 | | 1,268,009 |
| Total assets less current liabilities | | | 1,516,785 | | 1,279,439 |
| Income funds | | | | | |
| Restricted funds | 18 | | 50,614 | | 56,707 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 19 | 725,932 | | 725,932 | |
| General unrestricted funds | | 740,239 | | 496,800 | |
| | | | 1,466,171 | | 1,222,732 |
| | | | 1,516,785 | | 1,279,439 |

The financial statements were approved by the Trustees on 12TH JUNE 2023


J Rowden
Trustee


R Stephens
Trustee

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

Charity information

Friends of Chichester Hospitals is a charity registered in England governed by its trust deed dated 1955 as amended on 1 June 2016. Its principal address is Friends Office, St Richard's Hospital, Spitalfields Lane, Chichester, West Sussex.

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. 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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

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.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

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

Lapsed bids - If an approved bid is not completed within 12 months of it being approved by the Committee, the bid is deemed to lapse. The Committee will, however, reconsider the position if a bid is represented by the hospitals.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---------------|-----------------------------------------|
| Freezers | 25% on reducing balance |
| Shop fittings | 25% on reducing balance and 10% on cost |
| Computers | 33% on reducing balance |
| Trolleys | 10% on reducing balance |
| Sculpture | None |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

(Continued)

1.10 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

3 Donations and legacies

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
|----------------------------------------|--------------------|------------------|----------------|--------------------|------------------|----------------|
| | 2022 £ | 2022 £ | 2022 £ | 2021 £ | 2021 £ | 2021 £ |
| Memorial donations | 2,232 | 491 | 2,723 | 7,225 | 275 | 7,500 |
| Legacies receivable | 330,814 | 5,500 | 336,314 | 71,456 | - | 71,456 |
| Membership subscriptions and donations | 14,744 | 775 | 15,519 | 18,676 | 3,100 | 21,776 |
| | <u>347,790</u> | <u>6,766</u> | <u>354,556</u> | <u>97,357</u> | <u>3,375</u> | <u>100,732</u> |

4 Other trading activities

| | Unrestricted funds | Unrestricted funds |
|--------------------------|--------------------|--------------------|
| | 2022 £ | 2021 £ |
| Shop income | 117,818 | 89,786 |
| Fundraising and events | 445 | 1,019 |
| Other trading activities | <u>118,263</u> | <u>90,805</u> |

5 Investments

| | Unrestricted funds | Unrestricted funds |
|---------------------|--------------------|--------------------|
| | 2022 £ | 2021 £ |
| Interest receivable | <u>957</u> | <u>178</u> |

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

6 Raising funds

| | Unrestricted funds | Unrestricted funds |
|----------------------------------|-----------------------|-----------------------|
| | 2022 £ | 2021 £ |
| <u>Fundraising and publicity</u> | | |
| Other fundraising costs | 87 | 54 |
| <u>Trading costs</u> | | |
| Opening stock | 10,421 | 10,734 |
| Purchases | 80,221 | 60,825 |
| Closing stock | (10,864) | (10,421) |
| Insurance | 1,232 | 1,163 |
| Postage and stationery | 86 | 115 |
| Telephone | 363 | 358 |
| Sundries | 512 | 655 |
| Service charges | - | 20 |
| Credit card charges | 2,570 | 2,173 |
| Depreciation: Trolleys | 163 | 181 |
| Depreciation: Freezers | 156 | 208 |
| Depreciation: Shop fittings | 871 | 1,162 |
| Other trading activities | 85,731 | 67,173 |
| | <u>85,818</u> | <u>67,227</u> |

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

7 Charitable activities

| | 2022 £ | 2021 £ |
|------------------------------------------|----------------|---------------|
| Depreciation of computers | 64 | 95 |
| Printing, postage and stationery | 1,216 | 841 |
| Sundry | 860 | 739 |
| Website expenses | 418 | 380 |
| Legal and professional fees | 2,547 | 884 |
| | <u>5,105</u> | <u>2,939</u> |
| Grant funding of activities (see note 8) | 143,027 | 92,602 |
| Share of governance costs (see note 9) | 2,480 | 4,000 |
| | <u>150,612</u> | <u>99,541</u> |
| Analysis by fund | | |
| Unrestricted funds | 137,753 | 74,498 |
| Restricted funds | 12,859 | 25,043 |
| | <u>150,612</u> | <u>99,541</u> |

8 Grants payable

| | 2022 £ | 2021 £ |
|-------------------------------|----------------|---------------|
| Grants to institutions: | | |
| Medical equipment | 120,431 | 87,557 |
| Furniture and other equipment | - | 795 |
| Patient and staff benefits | 22,596 | 4,250 |
| | <u>143,027</u> | <u>92,602</u> |

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FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

9 Support costs

| | Support costs £ | Governance costs £ | 2022 £ | Support costs £ | Governance costs £ | 2021 £ |
|----------------------------------------|--------------------|-----------------------|--------------|--------------------|-----------------------|--------------|
| Independent examiner/Audit fees | - | 1,430 | 1,430 | - | 3,000 | 3,000 |
| Accountancy | - | 1,050 | 1,050 | - | 1,000 | 1,000 |
| | <u>-</u> | <u>2,480</u> | <u>2,480</u> | <u>-</u> | <u>4,000</u> | <u>4,000</u> |
| Analysed between Charitable activities | - | 2,480 | 2,480 | - | 4,000 | 4,000 |
| | <u>-</u> | <u>2,480</u> | <u>2,480</u> | <u>-</u> | <u>4,000</u> | <u>4,000</u> |

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and one of them was reimbursed printing and stationery expenses of £224 (2021- none).

11 Employees

The average monthly number of employees during the year was:

| | 2022 Number | 2021 Number |
|-------|----------------|----------------|
| Total | - | - |

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

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Transfers

There was a transfer in the comparative year from restricted to unrestricted funds to correct the treatment of expenditure in the previous year that should have been in restricted but was allocated to unrestricted.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

| 14 | Tangible fixed assets | Freezers £ | Shop fittings £ | Computers £ | Trolleys £ | Sculpture £ | Total £ |
|----|------------------------------------|---------------|--------------------|----------------|---------------|----------------|------------|
| | Cost | | | | | | |
| | At 1 October 2021 | 7,494 | 14,686 | 9,739 | 3,108 | 5,500 | 40,527 |
| | At 30 September 2022 | 7,494 | 14,686 | 9,739 | 3,108 | 5,500 | 40,527 |
| | Depreciation and impairment | | | | | | |
| | At 1 October 2021 | 6,872 | 11,201 | 9,547 | 1,477 | - | 29,097 |
| | Depreciation charged in the year | 156 | 871 | 64 | 163 | - | 1,254 |
| | At 30 September 2022 | 7,028 | 12,072 | 9,611 | 1,640 | - | 30,351 |
| | Carrying amount | | | | | | |
| | At 30 September 2022 | 466 | 2,614 | 128 | 1,468 | 5,500 | 10,176 |
| | At 30 September 2021 | 622 | 3,485 | 192 | 1,631 | 5,500 | 11,430 |

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

15 Stocks

| 2022 | 2021 |
|------|------|
| £ | £ |

| | | |
|--------|--------|--------|
| Stocks | 10,864 | 10,421 |
|--------|--------|--------|

16 Debtors

| 2022 | 2021 |
|------|------|
| £ | £ |

Amounts falling due within one year:

| | | |
|---------------|---------|---------|
| Other debtors | 335,297 | 110,373 |
|---------------|---------|---------|

17 Creditors: amounts falling due within one year

| 2022 | 2021 |
|------|------|
| £ | £ |

| | | |
|------------------------------|--------|--------|
| Other taxation | 314 | - |
| Trade creditors | 78,818 | 42,577 |
| Accruals and deferred income | 2,400 | 7,300 |
| | 81,532 | 49,877 |

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Balance at 1 October 2020 | Movement in funds | | Transfers | Balance at 1 October 2021 | Movement in funds | | Balance at 30 September 2022 |
|------------------------|------------------------------|-----------------------|-----------------------|--------------|------------------------------|-----------------------|-----------------------|------------------------------------|
| | £ | Incoming resources | Resources expended | £ | £ | Incoming resources | Resources expended | £ |
| Ward Funds | 13,853 | 2,375 | - | - | 16,228 | 3,766 | (4,641) | 15,353 |
| Diabetic and Eye Units | 64,522 | 1,000 | (25,043) | - | 40,479 | 500 | (8,218) | 32,761 |
| H Kidd | 350 | - | - | (350) | - | - | - | - |
| Fletcher Unit | - | - | - | - | - | 2,500 | - | 2,500 |
| | <u>78,725</u> | <u>3,375</u> | <u>(25,043)</u> | <u>(350)</u> | <u>56,707</u> | <u>6,766</u> | <u>(12,859)</u> | <u>50,614</u> |

Ward Funds - A restricted fund for donations made to the Friends for specific wards within the Chichester hospitals.

Diabetic and Eye Units - A restricted fund for the purchase of equipment for the Diabetes Centre and the Eye Department.

Fletcher Unit - A restricted fund for the benefit of the Fletcher Unit for patient comforts.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

| | Balance at 1 October 2020 | Movement in funds Incoming resources | Balance at 1 October 2021 | Movement in funds Incoming resources | Balance at 30 September 2022 |
|------------|------------------------------|-----------------------------------------------|------------------------------|-----------------------------------------------|------------------------------------|
| | £ | £ | £ | £ | £ |
| MRI Appeal | 725,932 | - | 725,932 | - | 725,932 |
| | <u>725,932</u> | <u>-</u> | <u>725,932</u> | <u>-</u> | <u>725,932</u> |

MRI Appeal - A designated fund to support St Richard's Hospital's potential redevelopment of the Magnetic Resonance Imaging department.

20 Analysis of net assets between funds

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total Unrestricted funds 2022 £ | Restricted funds 2021 £ | Total 2021 £ |
|--------------------------------------------------------|------------------------------------|----------------------------------|------------------------------------------|----------------------------------|--------------------|
| Fund balances at 30 September 2022 are represented by: | | | | | |
| Tangible assets | 10,176 | - | 10,176 | 11,430 | 11,430 |
| Current assets/(liabilities) | 1,455,995 | 50,614 | 1,506,609 | 1,211,302 | 1,268,009 |
| | <u>1,466,171</u> | <u>50,614</u> | <u>1,516,785</u> | <u>1,222,732</u> | <u>1,279,439</u> |

21 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The trustee J Brotherton is a LLP Designated Member of Wannops LLP. During the year the charity purchased £1,500 of legal fees from Wannops LLP.