

Charity registration number 225858

**FRIENDS OF CHICHESTER HOSPITALS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

# FRIENDS OF CHICHESTER HOSPITALS

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs J Ramage	
	Mrs J Hepworth	
	Mr J Rowden	
	Mrs A Hobson	
	Mrs P Robertson	
	Mrs K Smee	
	Mr R Stephens	
	Mr J E M Brotherton	
	Mr J C Turner	
	Ms L G Fraser	
	Ms M P Reed	
	Mr M Barge	
	Ms N Chapple	(Appointed 20 January 2025)
	Ms M Gormley	(Appointed 20 January 2025)
	Ms L Squires	(Appointed 2 December 2024)
<b>Charity number</b>	225858	
<b>Principal address</b>	Friends Office	
	St Richard's Hospital	
	Spitalfields Lane	
	West Sussex	
	Chichester	
	PO19 6SE	
<b>Independent examiner</b>	Claire Norwood BSc FCA ATII	
	Carpenter Box	
	Piper House 4 Dukes Court	
	Bognor Road	
	Chichester	
	West Sussex	
	PO19 8FX	

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# FRIENDS OF CHICHESTER HOSPITALS

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# **FRIENDS OF CHICHESTER HOSPITALS**

## **TRUSTEES' REPORT**

### ***FOR THE YEAR ENDED 30 SEPTEMBER 2024***

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

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 2024**

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### **Significant activities**

The Unique Selling Point of the Friends of Chichester Hospitals is that they are a fully voluntarily led and run Charity which keeps the overhead running costs to a minimum. This year's accounts verify this, and it is greatly appreciated by those who donate to us as they know that their gift is being used wisely.

Since the amalgamation of several hospitals, the University Hospitals Sussex Foundation Trust is now fully operational and has over 20,000 employees. The Friends liaise closely with the directors in charge of St Richard's which enables them to enhance the services they provide to support patients and staff.

There are 15 trustees and we have met regularly throughout the year. The trustees are ably assisted by two-part time assistants who run our office at St Richard's Hospital.

During the year various fundraising events were held including the annual Christmas collection organised by Rotary Clubs of Chichester around the Cross in Chichester. We visited several village fetes for collection purposes but also to raise the profile and visibility of the Friends. Several raffles have been held. As is our tradition, we gave a small present bag to each patient unfortunate enough to be staying in hospital over the Christmas period.

A fantastic black tie Casino Royale evening raised in excess of £11,000 and a Jazz Lunch in August raised a further £2,000.

The Friends shop, which is located on the ground floor in the outpatients at the hospital is growing month by month. The ward trolley round is proving extremely popular amongst patients and staff. In addition to selling its goods to the wards, the trolley raises the profile of the Friends around the hospital. The shop held regular free draws for staff, to thank them for their hard work and diligence and these are greatly appreciated. There is always a very colourful display in the shop window. Unlike most Friends shops ours is fully run by volunteers. It is managed by a team of three, two of whom are trustees. There are also over fifty volunteers giving their time willingly.

Our volunteers are the Friends' greatest asset, and without them we would not be in such a strong position or indeed operating at all.

We received many donations in memoriam directly and through funeral directors. Donations are also possible through our own website, the Just Giving website and the Charities Aid Foundation, and many of these are gift aided. However, by far the greatest source of our income was from legacies and our grateful thanks goes out to all those who remember us.

During the year we had one trustee resignation and one appointment strengthening the existing trustee team.

We must take this opportunity to thank all those who have helped the Friends of Chichester Hospitals during the year by giving so generously their time and donations to support this very worthwhile cause.

### **Achievements and performance**

In the year to 30 September 2024 the Friends showed a surplus for the year of £221,534. This compares with a deficit for the previous year of £102,603.

This year the total incoming resources, after the costs of generating the funds, increased to £409,444 compared to £151,601 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 an increase in our legacy income and an improvement in the Shop's trading results.

The Friends agreed to fund commitments this year of £177,589 compared with last year's commitments of £240,714.

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 2024

# FRIENDS OF CHICHESTER HOSPITALS

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

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### Fundraising activities

The shop continues to generate profits for the Friends. This year the amount of profit generated by the Shop increased to £45,892 (up from £44,020 last year). The result for the year is a testament to the efforts made by the Shop volunteers. While turnover increased by £36,198 the costs involved in purchasing stock and the other overheads increased by £34,326.

As ever, the shop volunteers have worked very hard to make sure that both the shop and trolley continued to provide 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.

Total reserves at the Balance Sheet date are £1,635,716 (2023: £1,414,182) of which £1,505,194 (2023: £1,364,310) are unrestricted and £130,522 (2023: £49,872) 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.

### Plans for future periods

#### Future plans

2024 was the 75th anniversary of The Friends and special events will be planned throughout the year to mark this prestigious occasion up to April 2025.

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 groups 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 St 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.

We are now building a group of volunteers to be known as *The Friends Support Team* to assist at fund raising functions on an ad hoc basis. Should you be interested please email [admin@friendsofchichesterhospitals.org.uk](mailto:admin@friendsofchichesterhospitals.org.uk)

We look forward to continuing our good working relationship with St Richard's and local Mental Health services in the coming year.

### Structure, governance and management

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

# FRIENDS OF CHICHESTER HOSPITALS

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

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  
Mr J Rowden  
Mrs A Hobson  
Mrs P Robertson  
Mrs K Smee  
Mr R Stephens  
Mr A M Keeling  
Mr J E M Brotherton  
Mr J C Turner  
Ms L G Fraser  
Ms M P Reed  
Mr M Barge  
Ms S M Medlow  
Ms N Chapple  
Ms M Gormley  
Ms L Squires

(Resigned 20 January 2025)

(Appointed 11 March 2024 and resigned 28 October 2024)

(Appointed 20 January 2025)

(Appointed 20 January 2025)

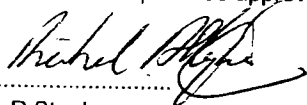
(Appointed 2 December 2024)

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.

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.



Mr R Stephens  
Trustee

Date: 28<sup>th</sup> July 2025

# FRIENDS OF CHICHESTER HOSPITALS

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF FRIENDS OF CHICHESTER HOSPITALS

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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 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

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 the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

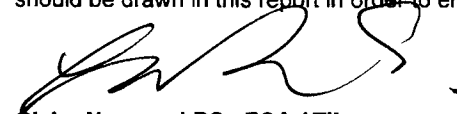
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting 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**

Carpenter Box  
Piper House 4 Dukes Court  
Bognor Road  
Chichester  
West Sussex  
PO19 8FX

Dated: 29/7/25



# FRIENDS OF CHICHESTER HOSPITALS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	293,554	35,650	329,204	93,150	-	93,150
Other trading activities	4	206,618	-	206,618	160,729	-	160,729
Investments	5	22,880	-	22,880	10,347	-	10,347
<b>Total income</b>		<b>523,052</b>	<b>35,650</b>	<b>558,702</b>	<b>264,226</b>	<b>-</b>	<b>264,226</b>
<b>Expenditure on:</b>							
Raising funds	6	149,258	-	149,258	112,625	-	112,625
Charitable activities	7	177,910	10,000	187,910	253,462	742	254,204
<b>Total expenditure</b>		<b>327,168</b>	<b>10,000</b>	<b>337,168</b>	<b>366,087</b>	<b>742</b>	<b>366,829</b>
<b>Net income/(expenditure)</b>		<b>195,884</b>	<b>25,650</b>	<b>221,534</b>	<b>(101,861)</b>	<b>(742)</b>	<b>(102,603)</b>
Transfers between funds	13	(55,000)	55,000	-	-	-	-
<b>Net movement in funds</b>		<b>140,884</b>	<b>80,650</b>	<b>221,534</b>	<b>(101,861)</b>	<b>(742)</b>	<b>(102,603)</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 October 2023		1,364,310	49,872	1,414,182	1,466,171	50,614	1,516,785
<b>Fund balances at 30 September 2024</b>		<b>1,505,194</b>	<b>130,522</b>	<b>1,635,716</b>	<b>1,364,310</b>	<b>49,872</b>	<b>1,414,182</b>

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

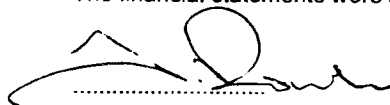
## BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	14		8,477		9,216
<b>Current assets</b>					
Stocks	15	16,852		11,219	
Debtors	16	190,921		305,939	
Cash at bank and in hand		1,587,595		1,313,709	
		1,795,368		1,630,867	
<b>Creditors: amounts falling due within one year</b>	17	168,129		225,901	
Net current assets			1,627,239		1,404,966
<b>Total assets less current liabilities</b>			1,635,716		1,414,182
<b>The funds of the charity</b>					
Restricted income funds	18	130,522		49,872	
Unrestricted funds		1,505,194		1,364,310	
		1,635,716		1,414,182	

The financial statements were approved by the trustees on

28<sup>th</sup> JULY 2025.



Mr J Rowden  
Trustee



Mr R Stephens  
Trustee

# FRIENDS OF CHICHESTER HOSPITALS

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	22		251,006		61,382
<b>Investing activities</b>					
Investment income received		22,880		10,347	
<b>Net cash generated from investing activities</b>			22,880		10,347
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			273,886		71,729
Cash and cash equivalents at beginning of year			1,313,709		1,241,980
<b>Cash and cash equivalents at end of year</b>			1,587,595		1,313,709

# FRIENDS OF CHICHESTER HOSPITALS

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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### **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 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 or grantors 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 2024

### 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 2024

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### 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 2024

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2024	2024	2024	2023
	£	£	£	£
Memorial donations	2,105	-	2,105	6,903
Legacies receivable	269,078	35,000	304,078	58,968
Membership subscriptions and donations	22,371	650	23,021	27,279
	<u>293,554</u>	<u>35,650</u>	<u>329,204</u>	<u>93,150</u>

### 4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Shop income	192,572	156,374
Fundraising and events	14,046	4,355
Other trading activities	<u>206,618</u>	<u>160,729</u>

### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>22,880</u>	<u>10,347</u>

# FRIENDS OF CHICHESTER HOSPITALS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 6 Raising funds

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
<u>Fundraising and publicity</u>		
Other fundraising costs	2,578	271
<u>Trading costs</u>		
Opening stock	11,219	10,864
Purchases	140,994	105,946
Closing stock	(16,852)	(11,219)
Insurance	1,496	1,338
Postage and stationery	45	107
Telephone	552	467
Repairs and maintenance	3,415	-
Sundries	351	247
Credit card charges	4,750	3,687
Depreciation: Trolleys	132	147
Depreciation: Freezers	88	117
Depreciation: Shop fittings	490	653
Other trading activities	146,680	112,354
	<u>149,258</u>	<u>112,625</u>



# FRIENDS OF CHICHESTER HOSPITALS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 7 Charitable activities

	2024 £	2023 £
Depreciation of computers	29	43
Printing, postage, stationery and advertising	5,863	1,164
Sundry	588	1,571
Website expenses	733	430
Legal and professional fees	-	7,276
Computer and IT expenses	498	456
	<u>7,711</u>	<u>10,940</u>
Grant funding of activities (see note 8)	177,589	240,714
Share of governance costs (see note 9)	2,610	2,550
	<u>187,910</u>	<u>254,204</u>
<b>Analysis by fund</b>		
Unrestricted funds	177,910	253,462
Restricted funds	10,000	742
	<u>187,910</u>	<u>254,204</u>

### 8 Grants payable

	2024 £	2023 £
Grants to institutions:		
Medical equipment	169,353	226,246
Patient and staff benefits	8,236	14,468
	<u>177,589</u>	<u>240,714</u>

# FRIENDS OF CHICHESTER HOSPITALS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 9 Support costs

	Support costs £	Governance costs £	2024 £	Support costs £	Governance costs £	2023 £
Independent examiner fees	-	1,505	1,505	-	1,470	1,470
Accountancy	-	1,105	1,105	-	1,080	1,080
	<u>-</u>	<u>2,610</u>	<u>2,610</u>	<u>-</u>	<u>2,550</u>	<u>2,550</u>
Analysed between Charitable activities	-	2,610	2,610	-	2,550	2,550
	<u>-</u>	<u>2,610</u>	<u>2,610</u>	<u>-</u>	<u>2,550</u>	<u>2,550</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 and parking expenses of £146 (2023- £25).

### 11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

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

### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 13 Transfers

There is a transfer from unrestricted to restricted funds of £55,000 due to the misallocation of a legacy last year which should be treated as restricted funds income for the Eye Clinic.

# FRIENDS OF CHICHESTER HOSPITALS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 14 Tangible fixed assets

	Freezers £	Shop fittings £	Computers £	Trolleys £	Sculpture £	Total £
<b>Cost</b>						
At 1 October 2023	7,494	14,686	9,739	3,108	5,500	40,527
At 30 September 2024	7,494	14,686	9,739	3,108	5,500	40,527
<b>Depreciation and impairment</b>						
At 1 October 2023	7,145	12,725	9,654	1,787	-	31,311
Depreciation charged in the year	88	490	29	132	-	739
At 30 September 2024	7,233	13,215	9,683	1,919	-	32,050
<b>Carrying amount</b>						
At 30 September 2024	261	1,471	56	1,189	5,500	8,477
At 30 September 2023	349	1,961	85	1,321	5,500	9,216

### 15 Stocks

	2024 £	2023 £
Stocks	16,852	11,219

### 16 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Other debtors	190,921	305,939

### 17 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation	-	1,163
Trade creditors	165,489	222,188
Accruals and deferred income	2,640	2,550
	168,129	225,901

# FRIENDS OF CHICHESTER HOSPITALS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

#### 18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
Ward Funds	14,611	650	-	-	15,261
Diabetic and Eye Units	32,761	25,000	-	55,000	112,761
Fletcher Unit	2,500	-	-	-	2,500
Medical Equipment	-	10,000	(10,000)	-	-
	<u>49,872</u>	<u>35,650</u>	<u>(10,000)</u>	<u>55,000</u>	<u>130,522</u>
<b>Previous year:</b>	<b>At 1 October 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 September 2023</b>
	£	£	£	£	£
Ward Funds	15,353	-	(742)	-	14,611
Diabetic and Eye Units	32,761	-	-	-	32,761
Fletcher Unit	2,500	-	-	-	2,500
	<u>50,614</u>	<u>-</u>	<u>(742)</u>	<u>-</u>	<u>49,872</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.

Medical Equipment - A restricted fund for the purchase of medical equipment.

#### 19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
General funds	<u>1,364,310</u>	<u>523,052</u>	<u>(327,168)</u>	<u>(55,000)</u>	<u>1,505,194</u>

# FRIENDS OF CHICHESTER HOSPITALS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

#### 19 Unrestricted funds

(Continued)

Previous year:	At 1 October 2022	Incoming resources	Resources expended	Transfers	At 30 September 2023
	£	£	£	£	£
MRI Appeal	725,932	-	-	(725,932)	-
General funds	740,239	264,226	(366,087)	725,932	1,364,310
	<u>1,466,171</u>	<u>264,226</u>	<u>(366,087)</u>	<u>-</u>	<u>1,364,310</u>

MRI Appeal - A designated fund to support St Richard's Hospital's potential redevelopment of the Magnetic Resonance Imaging department. This is no longer a hospital project so the money has been transferred to general funds.

#### 20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Fund balances at 30 September 2024 are represented by:</b>			
Tangible assets	8,477	-	8,477
Current assets/(liabilities)	1,496,717	130,522	1,627,239
	<u>1,505,194</u>	<u>130,522</u>	<u>1,635,716</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fund balances at 30 September 2023 are represented by:</b>			
Tangible assets	9,216	-	9,216
Current assets/(liabilities)	1,355,094	49,872	1,404,966
	<u>1,364,310</u>	<u>49,872</u>	<u>1,414,182</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 £0 (2023 - £6,420) of legal fees from Wannops LLP.

# FRIENDS OF CHICHESTER HOSPITALS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

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<b>22</b>	<b>Cash generated from operations</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Surplus/(deficit) for the year	221,534	(102,603)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(22,880)	(10,347)
	Depreciation and impairment of tangible fixed assets	739	960
	Movements in working capital:		
	(Increase) in stocks	(5,633)	(355)
	Decrease in debtors	115,018	29,358
	(Decrease)/increase in creditors	(57,772)	144,369
	<b>Cash generated from operations</b>	<b>251,006</b>	<b>61,382</b>

**23 Analysis of changes in net funds**

The charity had no material debt during the year.