

THE FRIENDS OF CROWBOROUGH HOSPITAL

England & Wales · Charity number 231379

Details

Status Registered

Legal form Other

Registered 1964-05-14

Register [View on the Charity Commission register](#)

Contact

Address Friends Office
Crowborough Hospital
South View Road
Crowborough
East Sussex
TN6 1HB

Phone 01892664626

Email enquiries@foch.org.uk

Website www.foch.org.uk

Activities

Objects: ANY CHARITABLE PURPOSE HAVING FOR ITS OBJECT THE WELFARE OF THE CROWBOROUGH HOSPITAL, THE PATIENTS THEREIN, OR THE MEDICAL OR NURSING OR DOMESTIC STAFF OF THE SAID HOSPITAL.

Activities: Raise funds for the benefit of Crowborough Hospital, its patients and staff; maintain a hospital shop, operate a Social Day Service at the Hospital Day Centre, and provide transport through 2 wheelchair accessible vehicles utilising volunteer drivers.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** CROWBOROUGH AND ELSEWHERE.
- East Sussex
- Kent
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£75,631	£134,435	-	-
2024-03-31	£245,432	£44,918	-	-
2023-03-31	£55,227	£111,335	-	-
2022-03-31	£169,026	£44,954	-	-
2021-03-31	£40,495	£21,684	-	-

Trustees

Name	Role	Appointed
Alexa Maria Irving		2026-05-11
Alison Jane Green		2026-05-11
Anthony Martin Shaw		2021-10-21
Gary Bryan Norman		2026-05-11
Genevieve Gresset		2023-12-05
Gordon Douglas Stanley Phillips		2021-10-21
Kay Moss		2021-03-30
Linda Eileen Lane		2021-10-21
Lucy Anne Humphrey		2026-01-26
Mervyn Hathaway		2023-12-05
Noel George Moss		2025-05-19

THE FRIENDS OF CROWBOROUGH HOSPITAL

England & Wales - Charity number 231379

Accounts

Charity registration number: 231379

Friends of Crowborough Hospital

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Friends of Crowborough Hospital

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Friends of Crowborough Hospital

Reference and Administrative Details

Charity Registration Number 231379

Principal Office Friends Office
Crowborough Hospital
Southview Road
Crowborough
East Sussex
TN6 1HB

Independent Examiner Robin Farmer FCCA

Friends of Crowborough Hospital

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Objectives and activities

Public benefit

During the year, the Friends of Crowborough Hospital purchased equipment and spent directly for the benefit of the hospital, a total of £94,449 and also spent a further £8,090 for the benefit of the patients and staff. Within these figures the Friends have supported the Minor Injuries Unit, the General Ward, the Birthing Centre, In Patient Rehabilitation and Hospital Services.

The Friends continue to meet the cost of the highly successful Social Day Service at the Day Centre on Monday and Friday each week together with the standing practice of providing a teddy bear to every baby born in the Birthing Centre, paying for toys to be given to children attending Minor Injuries, and gifts for all the staff at Christmas.

The officers of the charity keep a careful eye on the evolving local health economy, and in recent years have developed strong senior level relationships with local Commissioners (now the Integrated Care System - ICS), Sussex Community Foundation Trust, and Maidstone & Tunbridge Wells Hospitals Trust amongst others. These relationships are important to enable the work of the charity to encourage, support and supplement developments regarding services at Crowborough Hospital, and have enabled the Friends of Crowborough Hospital to play a strategic role as a stakeholder in the development and welfare of Crowborough Hospital.

This involvement is typified, for example, by providing an award-winning Social Day Service in the Day Centre two days a week that supplements the work of SCFT the trustees review of which has shown it to provide patient benefit on an extremely cost-efficient basis.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The reserves policy of the Friends is to maintain sufficient funds to meet 6 months' costs together with a sinking fund to enable replacement of its vehicles which underpin its transport service and to set aside funds in respect of purchases and services it has agreed to support. In this respect the Friends have reserved funds of £61,034 at 31 March 2025 including £6,000 in respect of an in-memoriam donation that awaits an appropriate funding request. The reserves also include £15,034 to ensure the ability to meet the revenue costs of the Social Day Service for the medium term together with an operational reserve of £20,000. Furthermore, £20,000 is held in a sinking fund to support future replacement of the vehicles as proves necessary, further funds will be set aside during the coming years with the intention of ensuring a suitable amount is available when required.

Investment policy and objectives

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity. The Trustees have invested the majority of the Charity's reserves in an interest earning cash management account and longer-term managed investment account.

Friends of Crowborough Hospital

Trustees' Report (continued)

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Emma Donaghy (resigned 16 November 2024)
- G Gresset
- M Hathaway
- Linda Lane
- Juliet Morris (resigned 16 November 2024)
- Kay Moss
- Gordon Phillips
- Anthony Shaw
- Sharon Taylor (resigned 16 November 2024)
- Noel George Moss (appointed 19 May 2025)

Chairman: Kay Moss

Structure, governance and management

Nature of governing document

The Friends of Crowborough Hospital is constituted by Trust Deed and its objects are to raise funds for the welfare of Crowborough Hospital, its patients, and staff, and to supplement in such manner as the Association thinks fit the resources or benefits of the Hospital service.

The policy of the Friends of Crowborough Hospital continues to be to seek additional funds to continue with the above.

Recruitment and appointment of trustees

The Trustees named on Page 1 have served during the year. Appointment of Trustees is governed by the Trust Deed of the charity. Trustees are drawn from the membership of the charity. The Board of Trustees, which normally meets bi-monthly is authorised to appoint from the charity's membership new Trustees to fill vacancies. New Trustees are formally elected at the next Annual General Meeting having undergone a selection process to ensure suitability and maintenance of an appropriate skills mix. A minimum of 7 Trustees is required for the committee to act beyond recruitment of new members or calling a General Meeting. None of our Trustees receive remuneration or other benefit from their work with the charity.

Arrangements for setting key management personnel remuneration

None of our Trustees receive remuneration or other benefit from their work with the charity.

Friends of Crowborough Hospital

Trustees' Report (continued)

Financial instruments

Objectives and policies

The Trustees recognise the importance of not only identifying and managing risk but also ensuring the maintenance of accurate and detailed records of the efforts made to avoid and ameliorate risk. Procedures are in place to ensure that in the event of an accident or incident this is recorded, reported appropriately, tracked and any learnings introduced. Where appropriate Disclosure and Barring Service checks are undertaken.

The Trustees review on an ongoing basis its Social Day Service procedures, its procedures and protocols against the 'Charity Governance Code for smaller charities and its responsibilities under the General Data Protection Regulations.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in interest rates. The charity uses interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Friends of Crowborough Hospital

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 14 July 2025 and signed on its behalf by:

.....
Kay Moss
Chairman and trustee

Friends of Crowborough Hospital

Independent Examiner's Report to the trustees of Friends of Crowborough Hospital

I report to the trustees on my examination of the accounts of Friends of Crowborough Hospital for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of Friends of Crowborough Hospital you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Friends of Crowborough Hospital's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Friends of Crowborough Hospital as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 accounts to be reached.

.....
Robin Farmer FCCA

14 July 2025

Friends of Crowborough Hospital

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted £	Total 2025 £
Income and Endowments from:			
Donations and legacies	2	14,890	14,890
Other trading activities	3	34,188	34,188
Investment income	4	<u>26,553</u>	<u>26,553</u>
Total income		<u>75,631</u>	<u>75,631</u>
Expenditure on:			
Raising funds	5	(9,528)	(9,528)
Charitable activities	6	<u>(124,907)</u>	<u>(124,907)</u>
Total expenditure		<u>(134,435)</u>	<u>(134,435)</u>
Net movement in funds		(58,804)	(58,804)
Reconciliation of funds			
Total funds brought forward		<u>862,843</u>	<u>862,843</u>
Total funds carried forward	16	<u>804,039</u>	<u>804,039</u>
		Unrestricted	Total
	Note	£	2024
		£	£
Income and Endowments from:			
Donations and legacies	2	171,482	171,482
Other trading activities	3	31,406	31,406
Investment income	4	42,419	42,419
Other income		<u>125</u>	<u>125</u>
Total income		<u>245,432</u>	<u>245,432</u>
Expenditure on:			
Raising funds	5	(9,086)	(9,086)
Charitable activities	6	<u>(35,832)</u>	<u>(35,832)</u>
Total expenditure		<u>(44,918)</u>	<u>(44,918)</u>
Net movement in funds		200,514	200,514
Reconciliation of funds			
Total funds brought forward		<u>662,329</u>	<u>662,329</u>
Total funds carried forward	16	<u>862,843</u>	<u>862,843</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 16.

The notes on pages 9 to 21 form an integral part of these financial statements.

Friends of Crowborough Hospital
(Registration number: 231379)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Investments	10	328,477	276,273
Current assets			
Stocks	11	2,826	3,250
Debtors	12	6,166	7,000
Cash at bank and in hand	13	<u>467,208</u>	<u>576,520</u>
		476,200	586,770
Creditors: Amounts falling due within one year	14	<u>(638)</u>	<u>(200)</u>
Net current assets		<u>475,562</u>	<u>586,570</u>
Net assets		<u>804,039</u>	<u>862,843</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>804,039</u>	<u>862,843</u>
Total funds	16	<u>804,039</u>	<u>862,843</u>

The financial statements on pages 7 to 21 were approved by the trustees, and authorised for issue on 14 July 2025 and signed on their behalf by:

.....
 Kay Moss
 Chairman and trustee

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Friends of Crowborough Hospital meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

1 Accounting policies (continued)

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

1 Accounting policies (continued)

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

1 Accounting policies (continued)

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

1 Accounting policies (continued)

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	<u>14,890</u>	<u>14,890</u>
Total for 2025	<u><u>14,890</u></u>	<u><u>14,890</u></u>
Total for 2024	<u><u>171,482</u></u>	<u><u>171,482</u></u>

3 Income from other trading activities

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

3 Income from other trading activities (continued)

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	15,769	15,769
Events income;		
Other events income	<u>18,419</u>	<u>18,419</u>
Total for 2025	<u>34,188</u>	<u>34,188</u>
Total for 2024	<u>31,406</u>	<u>31,406</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	24,349	24,349
Other income from fixed asset investments	<u>2,204</u>	<u>2,204</u>
Total for 2025	<u>26,553</u>	<u>26,553</u>
Total for 2024	<u>42,419</u>	<u>42,419</u>

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

5 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Total funds £
Costs of goods sold	6,229	6,229
Costs of events	3,299	3,299
Total for 2025	9,528	9,528
Total for 2024	9,086	9,086
		Total costs £

6 Expenditure on charitable activities

	Unrestricted funds General £	Total funds £
Support for hospital	102,539	102,539
Social day service	5,896	5,896
Staff costs - social day service	13,122	13,122
Allocated support costs	3,350	3,350
Total for 2025	124,907	124,907
Total for 2024	35,832	35,832
	Activity undertaken directly £	Total expenditure £
Support for hospital	102,474	102,474
Social day service	16,626	16,626
Total for 2025	119,100	119,100
Total for 2024	29,490	29,490

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	12,740	11,433
Pension costs	<u>382</u>	<u>343</u>
	<u><u>13,122</u></u>	<u><u>11,776</u></u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025	2024
	No	No
Social Day Service manager	<u>1</u>	<u>1</u>

1 (2024 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £382 (2024 - £343).

No employee received emoluments of more than £60,000 during the year

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Fixed asset investments

	2025 £	2024 £
Other investments	<u>328,477</u>	<u>276,273</u>

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

10 Fixed asset investments (continued)

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2024	276,273	276,273
Revaluation	2,204	2,204
Additions	50,000	50,000
At 31 March 2025	328,477	328,477
Net book value		
At 31 March 2025	328,477	328,477
At 31 March 2024	276,273	276,273

The Charity investment in listed shares is held in a managed investment account via Fusion Wealth. The market value of the investment at 31 March 2025 was £328,477 (2024 £276,273)

11 Stock

	2025 £	2024 £
Stocks	2,826	3,250

12 Debtors

	2025 £	2024 £
Accrued income	5,659	7,000
Other debtors	507	-
	6,166	7,000

13 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	55	26
Cash at bank	467,153	576,494
	467,208	576,520

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	86	116
Other creditors	552	84
	<u>638</u>	<u>200</u>

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £382 (2024 - £343).

16 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	<u>862,843</u>	<u>75,631</u>	<u>(134,435)</u>	<u>804,039</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	<u>662,329</u>	<u>245,432</u>	<u>(44,918)</u>	<u>862,843</u>

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Fixed asset investments	328,477	328,477
Current assets	476,200	476,200
Current liabilities	<u>(638)</u>	<u>(638)</u>
Total net assets	<u>804,039</u>	<u>804,039</u>

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

17 Analysis of net assets between funds (continued)

	Unrestricted funds General £	Total funds at 31 March 2024 £
Fixed asset investments	276,273	276,273
Current assets	586,770	586,770
Current liabilities	<u>(200)</u>	<u>(200)</u>
Total net assets	<u><u>862,843</u></u>	<u><u>862,843</u></u>

18 Related party transactions

There were no related party transactions in the year.

THE FRIENDS OF CROWBOROUGH HOSPITAL

England & Wales - Charity number 231379

Accounts

Charity registration number: 231379

Friends of Crowborough Hospital

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Friends of Crowborough Hospital

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Friends of Crowborough Hospital

Reference and Administrative Details

Charity Registration Number 231379

Principal Office Friends Office
Crowborough Hospital
Southview Road
Crowborough
East Sussex
TN6 1HB

Independent Examiner Robin Farmer FCCA

Friends of Crowborough Hospital

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Objectives and activities

Public benefit

During the year, the Friends of Crowborough Hospital purchased equipment and spent directly for the benefit of the hospital, a total of £6,772 and also spent a further £2,080 for the benefit of the patients and staff. Within these figures the Friends have supported the Minor Injuries Unit, the General Ward, the Birthing Centre, In Patient Rehabilitation and Hospital Services.

The Friends continue to meet the cost of the highly successful Social Day Service at the Day Centre on Monday and Friday each week together with the standing practice of providing a teddy bear to every baby born in the Birthing Centre, paying for toys to be given to children attending Minor Injuries, and gifts for all the staff at Christmas.

The officers of the charity keep a careful eye on the evolving local health economy, and in recent years have developed strong senior level relationships with local Commissioners (now the Integrated Care System - ICS), Sussex Community Foundation Trust, and Maidstone & Tunbridge Wells Hospitals Trust amongst others. These relationships are important to enable the work of the charity to encourage, support and supplement developments regarding services at Crowborough Hospital, and have enabled the Friends of Crowborough Hospital to play a strategic role as a stakeholder in the development and welfare of Crowborough Hospital.

This involvement is typified, for example, by providing an award-winning Social Day Service in the Day Centre two days a week that supplements the work of SCFT the trustees review of which has shown it to provide patient benefit on an extremely cost-efficient basis.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The reserves policy of the Friends is to maintain sufficient funds to meet 6 months' costs together with a sinking fund to enable replacement of its vehicles which underpin its transport service and to set aside funds in respect of purchases and services it has agreed to support. In this respect the Friends have reserved funds of £59,494 at 31 March 2024 including £6,000 in respect of an in-memoriam donation that awaits an appropriate funding request. The reserves also include £13,494 to ensure the ability to meet the revenue costs of the Social Day Service for the medium term together with an operational reserve of £20,000. Furthermore, £20,000 is held in a sinking fund to support future replacement of the vehicles as proves necessary, further funds will be set aside during the coming years with the intention of ensuring a suitable amount is available when required.

Friends of Crowborough Hospital

Trustees' Report (continued)

Investment policy and objectives

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity. The Trustees have invested the majority of the Charity's reserves in an interest earning cash management account and longer-term managed investment account.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Richard Hallett MBE (resigned 29 July 2023)
	Juliet Morris
	Sharon Taylor
	Emma Donaghy
	Linda Lane
	Kay Moss
	Gordon Phillips
	Anthony Shaw
	M Hathaway (appointed 5 December 2023)
	G Gresset (appointed 5 December 2023)

Structure, governance and management

Nature of governing document

The Friends of Crowborough Hospital is constituted by Trust Deed and its objects are to raise funds for the welfare of Crowborough Hospital, its patients, and staff, and to supplement in such manner as the Association thinks fit the resources or benefits of the Hospital service.

The policy of the Friends of Crowborough Hospital continues to be to seek additional funds to continue with the above.

Recruitment and appointment of trustees

The Trustees named on Page 1 have served during the year. Appointment of Trustees is governed by the Trust Deed of the charity. Trustees are drawn from the membership of the charity. The Board of Trustees, which normally meets bi-monthly is authorised to appoint from the charity's membership new Trustees to fill vacancies. New Trustees are formally elected at the next Annual General Meeting having undergone a selection process to ensure suitability and maintenance of an appropriate skills mix. A minimum of 7 Trustees is required for the committee to act beyond recruitment of new members or calling a General Meeting. None of our Trustees receive remuneration or other benefit from their work with the charity.

Arrangements for setting key management personnel remuneration

None of our Trustees receive remuneration or other benefit from their work with the charity.

Friends of Crowborough Hospital

Trustees' Report (continued)

Financial instruments

Objectives and policies

The Trustees recognise the importance of not only identifying and managing risk but also ensuring the maintenance of accurate and detailed records of the efforts made to avoid and ameliorate risk. Procedures are in place to ensure that in the event of an accident or incident this is recorded, reported appropriately, tracked and any learnings introduced. Where appropriate Disclosure and Barring Service checks are undertaken.

The Trustees review on an ongoing basis its Social Day Service procedures, its procedures and protocols against the 'Charity Governance Code for smaller charities and its responsibilities under the General Data Protection Regulations.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in interest rates. The charity uses interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Friends of Crowborough Hospital

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 10 June 2024 and signed on its behalf by:

.....
Juliet Morris
Trustee

Friends of Crowborough Hospital

Independent Examiner's Report to the trustees of Friends of Crowborough Hospital

I report to the trustees on my examination of the accounts of Friends of Crowborough Hospital for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of Friends of Crowborough Hospital you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Friends of Crowborough Hospital's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Friends of Crowborough Hospital as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 accounts to be reached.

.....
Robin Farmer FCCA

10 June 2024

Friends of Crowborough Hospital

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	171,482		171,482
Other trading activities	3	31,406		31,406
Investment income	4	42,419		42,419
Other income		125		125
Total income		<u>245,432</u>		<u>245,432</u>
Expenditure on:				
Raising funds	5	(9,086)		(9,086)
Charitable activities	6	<u>(35,832)</u>		<u>(35,832)</u>
Total expenditure		<u>(44,918)</u>		<u>(44,918)</u>
Net movement in funds		200,514		200,514
Reconciliation of funds				
Total funds brought forward		<u>662,329</u>		<u>662,329</u>
Total funds carried forward	16	<u>862,843</u>		<u>862,843</u>
Total 2023 £				
	Note	Unrestricted £	Restricted £	
Income and Endowments from:				
Donations and legacies	2	17,363	-	17,363
Other trading activities	3	29,872	-	29,872
Investment income	4	<u>7,992</u>	-	<u>7,992</u>
Total income		<u>55,227</u>	-	<u>55,227</u>
Expenditure on:				
Raising funds	5	(7,421)	-	(7,421)
Charitable activities	6	<u>(103,914)</u>	<u>(659)</u>	<u>(104,573)</u>
Total expenditure		<u>(111,335)</u>	<u>(659)</u>	<u>(111,994)</u>
Net movement in funds		(56,108)	(659)	(56,767)
Reconciliation of funds				
Total funds brought forward		<u>718,437</u>	<u>659</u>	<u>719,096</u>
Total funds carried forward	16	<u>662,329</u>	<u>-</u>	<u>662,329</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 16.

The notes on pages 9 to 22 form an integral part of these financial statements.

Friends of Crowborough Hospital
(Registration number: 231379)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Investments	10	276,273	251,645
Current assets			
Stocks	11	3,250	3,580
Debtors	12	7,000	5,479
Cash at bank and in hand	13	<u>576,520</u>	<u>401,721</u>
		586,770	410,780
Creditors: Amounts falling due within one year	14	<u>(200)</u>	<u>(96)</u>
Net current assets		<u>586,570</u>	<u>410,684</u>
Net assets		<u>862,843</u>	<u>662,329</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>862,843</u>	<u>662,329</u>
Total funds	16	<u>862,843</u>	<u>662,329</u>

The financial statements on pages 7 to 22 were approved by the trustees, and authorised for issue on 10 June 2024 and signed on their behalf by:

.....
Juliet Morris
Trustee

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Friends of Crowborough Hospital meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

1 Accounting policies (continued)

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

1 Accounting policies (continued)

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

1 Accounting policies (continued)

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

1 Accounting policies (continued)

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

1 Accounting policies (continued)

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	68,507	68,507
Legacies	101,953	101,953
Gift aid reclaimed	1,022	1,022
Total for 2024	171,482	171,482
Total for 2023	17,363	17,363

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	13,786	13,786
Events income;		
Other events income	17,620	17,620
Total for 2024	31,406	31,406
Total for 2023	29,872	29,872

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	17,791	17,791
Other income from fixed asset investments	24,628	24,628
Total for 2024	42,419	42,419
Total for 2023	7,992	7,992

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

5 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Total funds £
Costs of goods sold	5,683	5,683
Costs of events	3,403	3,403
Total for 2024	9,086	9,086
Total for 2023	7,421	7,421
		Total costs £

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Support for hospital	8,852	-	8,852
Social day service	8,862	-	8,862
Staff costs - social day service	11,776	-	11,776
Allocated support costs	6,342	-	6,342
Total for 2024	35,832	-	35,832
Total for 2023	103,914	659	104,573
		Activity undertaken directly £	Total expenditure £
Support for hospital		8,852	8,852
Social day service		20,638	20,638
Total for 2024		29,490	29,490
Total for 2023		95,182	95,182

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	11,433	11,051
Social security costs	-	(91)
Pension costs	343	330
	<u>11,776</u>	<u>11,290</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
Social Day Service manager	<u>1</u>	<u>1</u>

1 (2023 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £343 (2023 - £330).

No employee received emoluments of more than £60,000 during the year

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Fixed asset investments

	2024 £	2023 £
Other investments	<u>276,273</u>	<u>251,645</u>

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

10 Fixed asset investments (continued)

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2023	251,645	251,645
Revaluation	24,628	24,628
At 31 March 2024	276,273	276,273
Net book value		
At 31 March 2024	276,273	276,273
At 31 March 2023	251,645	251,645

The Charity investment in listed shares is held in a managed investment account via Fusion Wealth. The market value of the investment at 31 March 2024 was £276,273 (2023 £251,645)

11 Stock

	2024 £	2023 £
Stocks	3,250	3,580

12 Debtors

	2024 £	2023 £
Accrued income	7,000	5,479

13 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	26	69
Cash at bank	576,494	401,652
	576,520	401,721

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	116	22
Other creditors	84	74
	<u>200</u>	<u>96</u>

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £343 (2023 - £330).

16 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	662,329	245,432	(44,918)	862,843
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	718,437	55,227	(111,335)	662,329
Restricted funds	659	-	(659)	-
Total funds	719,096	55,227	(111,994)	662,329

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Fixed asset investments	276,273	276,273
Current assets	586,770	586,770
Current liabilities	(200)	(200)
Total net assets	862,843	862,843

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

17 Analysis of net assets between funds (continued)

	Unrestricted funds General £	Total funds at 31 March 2023 £
Fixed asset investments	251,645	251,645
Current assets	410,780	410,780
Current liabilities	<u>(96)</u>	<u>(96)</u>
Total net assets	<u><u>662,329</u></u>	<u><u>662,329</u></u>

18 Related party transactions

There were no related party transactions in the year.

THE FRIENDS OF CROWBOROUGH HOSPITAL

England & Wales - Charity number 231379

Accounts

Charity registration number: 231379

Friends of Crowborough Hospital

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Friends of Crowborough Hospital

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Friends of Crowborough Hospital

Reference and Administrative Details

Charity Registration Number 231379

Principal Office Friends Office
Crowborough Hospital
Southview Road
Crowborough
East Sussex
TN6 1HB

Independent Examiner Robin Farmer FCCA

Friends of Crowborough Hospital

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

Public benefit

During the year, the Friends of Crowborough Hospital purchased equipment and spent directly for the benefit of the hospital at a cost of £8,928 and also spent a further £995 for the benefit of the patients. Within these figures the Friends have supported the Minor Injuries Unit, the General Ward, the Birthing Centre, In Patient Rehabilitation and Hotel Services.

The Friends also funded a complete refurbishment of the Birthing Centre communal kitchen and staff rest areas, at a total cost of £69,411.

The Friends continue to meet the cost of the highly successful Social Day Service at the Day Centre on Monday and Friday each week together with the standing practice of providing a teddy bear to every baby born in the Birthing Centre, paying for toys to be given to children attending Minor Injuries, and presents for all the inpatients at Christmas.

The officers of the charity keep a careful eye on the evolving local health economy, and in recent years have developed strong senior level relationships with local Commissioners (now the Integrated Care System - ICS), Sussex Community Foundation Trust, and Maidstone & Tunbridge Wells Hospitals Trust amongst others. These relationships are important to enable the work of the charity to encourage, support and supplement developments regarding services at Crowborough Hospital, and have enabled the Friends of Crowborough Hospital to play a strategic role as a stakeholder in the development and welfare of Crowborough Hospital.

This involvement is typified, for example, by providing an award-winning Social Day Service in the Day Centre two days a week that supplements the work of SCFT the trustees review of which has shown it to provide patient benefit on an extremely cost-efficient basis.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The reserves policy of the Friends is to maintain sufficient funds to meet 6 months' costs together with a sinking fund to enable replacement of its vehicles which underpin its transport service and to set aside funds in respect of purchases and services it has agreed to support. In this respect the Friends have reserved funds of £63,560 at 31 March 2023 including £6,000 in respect of an in-memoriam donation that awaits an appropriate funding request. The reserves also include £17,560 to ensure the ability to meet the revenue costs of the Social Day Service for the medium term together with an operational reserve of £20,000. Furthermore, £20,000 is held in a sinking fund to support future replacement of the vehicles as proves necessary, further funds will be set aside during the coming years with the intention of ensuring a suitable amount is available when required.

Friends of Crowborough Hospital

Trustees' Report (continued)

Investment policy and objectives

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity. The Trustees have invested the majority of the Charity's reserves in a cash management account and longer-term managed investment account.

Plans for future periods

Activities planned to achieve aims

As we look to the future, these relationships with local healthcare commissioners and providers are helping the Friends to identify opportunities for us to provide support to their future initiatives and to further develop the Social Day Service as an important and integral part of the local health economy. Although the exact details of what provision the Friends may make is to an extent dependent upon the programme of works that those bodies may undertake, the Friends of Crowborough Hospital are now well positioned as a highly regarded and supportive stakeholder enabling it to contribute to the development of health services based on Crowborough Hospital. As an example of this, during 2022-23 the Friends committed to provide both financial and volunteer support for the creation of a Breastfeeding Café one day per week in the Day Centre to support new mothers, which will start in April 2023

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Richard Hallett MBE
	Juliet Morris
	Sharon Taylor
	Emma Donaghy
	Linda Kitchin (resigned 9 November 2022)
	Linda Lane
	Kay Moss
	Gordon Phillips
	Anthony Shaw

Structure, governance and management

Nature of governing document

The Friends of Crowborough Hospital is constituted by Trust Deed and its objects are to raise funds for the welfare of Crowborough Hospital, its patients, and staff, and to supplement in such manner as the Association thinks fit the resources or benefits of the Hospital service.

The policy of the Friends of Crowborough Hospital continues to be to seek additional funds to continue with the above.

Friends of Crowborough Hospital

Trustees' Report (continued)

Recruitment and appointment of trustees

The Trustees named on Page 1 have served during the year. Appointment of Trustees is governed by the Trust Deed of the charity. Trustees are drawn from the membership of the charity. The Board of Trustees, which normally meets bi-monthly is authorised to appoint from the charity's membership new Trustees to fill vacancies. New Trustees are formally elected at the next Annual General Meeting having undergone a selection process to ensure suitability and maintenance of an appropriate skills mix. A minimum of 7 Trustees is required for the committee to act beyond recruitment of new members or calling a General Meeting. None of our Trustees receive remuneration or other benefit from their work with the charity.

Arrangements for setting key management personnel remuneration

None of our Trustees receive remuneration or other benefit from their work with the charity.

Financial instruments

Objectives and policies

The Trustees recognise the importance of not only identifying and managing risk but also ensuring the maintenance of accurate and detailed records of the efforts made to avoid and ameliorate risk. Procedures are in place to ensure that in the event of an accident or incident this is recorded, reported appropriately, tracked and any learnings introduced. Where appropriate Disclosure and Barring Service checks are undertaken.

The Trustees review on an ongoing basis its Social Day Service procedures, its procedures and protocols against the 'Charity Governance Code for smaller charities and its responsibilities under the General Data Protection Regulations.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in interest rates. The charity uses interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Friends of Crowborough Hospital

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 14 June 2023 and signed on its behalf by:

.....
Juliet Morris
Trustee

Friends of Crowborough Hospital

Independent Examiner's Report to the trustees of Friends of Crowborough Hospital

I report to the trustees on my examination of the accounts of Friends of Crowborough Hospital for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of Friends of Crowborough Hospital you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Friends of Crowborough Hospital's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Friends of Crowborough Hospital as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 accounts to be reached.

.....
Robin Farmer FCCA

14 June 2023

Friends of Crowborough Hospital

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	17,363	-	17,363
Other trading activities	3	29,872	-	29,872
Investment income	4	7,992	-	7,992
Total income		<u>55,227</u>	-	<u>55,227</u>
Expenditure on:				
Raising funds	5	(7,421)	-	(7,421)
Charitable activities	6	(103,914)	(659)	(104,573)
Total expenditure		<u>(111,335)</u>	<u>(659)</u>	<u>(111,994)</u>
Net movement in funds		(56,108)	(659)	(56,767)
Reconciliation of funds				
Total funds brought forward		<u>718,437</u>	659	<u>719,096</u>
Total funds carried forward	16	<u>662,329</u>	<u>-</u>	<u>662,329</u>
	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	151,143	-	151,143
Other trading activities	3	17,434	-	17,434
Investment income	4	149	-	149
Other income		300	-	300
Total income		<u>169,026</u>	-	<u>169,026</u>
Expenditure on:				
Raising funds	5	(3,130)	-	(3,130)
Charitable activities	6	(41,824)	-	(41,824)
Total expenditure		<u>(44,954)</u>	-	<u>(44,954)</u>
Net movement in funds		124,072	-	124,072
Reconciliation of funds				
Total funds brought forward		<u>594,366</u>	659	<u>595,025</u>
Total funds carried forward	16	<u>718,438</u>	<u>659</u>	<u>719,097</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 16.

The notes on pages 9 to 22 form an integral part of these financial statements.

Friends of Crowborough Hospital
(Registration number: 231379)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Investments	10	251,645	-
Current assets			
Stocks	11	3,580	3,084
Debtors	12	5,479	302
Cash at bank and in hand	13	<u>401,721</u>	<u>715,783</u>
		410,780	719,169
Creditors: Amounts falling due within one year	14	<u>(96)</u>	<u>(72)</u>
Net current assets		<u>410,684</u>	<u>719,097</u>
Net assets		<u>662,329</u>	<u>719,097</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		-	659
Unrestricted income funds			
Unrestricted funds		<u>662,329</u>	<u>718,438</u>
Total funds	16	<u>662,329</u>	<u>719,097</u>

The financial statements on pages 7 to 22 were approved by the trustees, and authorised for issue on 14 June 2023 and signed on their behalf by:

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Friends of Crowborough Hospital meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

1 Accounting policies (continued)

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

1 Accounting policies (continued)

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

1 Accounting policies (continued)

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

1 Accounting policies (continued)

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

1 Accounting policies (continued)

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	11,363	11,363
Legacies	6,000	6,000
Total for 2023	<u>17,363</u>	<u>17,363</u>
Total for 2022	<u>151,143</u>	<u>151,143</u>

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	12,272	12,272
Events income;		
Other events income	17,600	17,600
Total for 2023	29,872	29,872
Total for 2022	17,434	17,434

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	6,347	6,347
Other income from fixed asset investments	1,645	1,645
Total for 2023	7,992	7,992
Total for 2022	149	149

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

5 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Total funds £
Costs of goods sold	4,313	4,313
Costs of events	3,108	3,108
Total for 2023	<u>7,421</u>	<u>7,421</u>
Total for 2022	<u>3,130</u>	<u>3,130</u>

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Support for hospital	78,675	659	79,334
Social day service	4,467	-	4,467
Staff costs - social day service	11,290	-	11,290
Allocated support costs	9,482	-	9,482
Total for 2023	<u>103,914</u>	<u>659</u>	<u>104,573</u>
Total for 2022	<u>41,824</u>	<u>-</u>	<u>41,824</u>

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	11,051	11,392
Social security costs	(91)	149
Pension costs	330	330
	<u>11,290</u>	<u>11,871</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023	2022
	No	No
Social Day Service manager	<u>1</u>	<u>1</u>

1 (2022 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £330 (2022 - £330).

No employee received emoluments of more than £60,000 during the year

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Fixed asset investments

	2023
	£
Other investments	<u>251,645</u>

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

10 Fixed asset investments (continued)

Other investments

	Listed investments £	Total £
Cost or Valuation		
Revaluation	1,645	1,645
Additions	250,000	250,000
At 31 March 2023	251,645	251,645
Net book value		
At 31 March 2023	251,645	251,645

The Charity investment in listed shares is held in a managed investment account via Fusion Wealth. The market value of the investment at 31 March 2023 was £251,645.

11 Stock

	2023 £	2022 £
Stocks	3,580	3,084

12 Debtors

	2023 £	2022 £
Accrued income	5,479	-
Other debtors	-	302
	5,479	302

13 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	69	20
Cash at bank	401,652	715,763
	401,721	715,783

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	22	-
Other creditors	74	72
	<u>96</u>	<u>72</u>

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £330 (2022 - £330).

16 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	718,437	55,227	(111,335)	662,329
Restricted funds	659	-	(659)	-
Total funds	719,096	55,227	(111,994)	662,329
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	594,366	169,026	(44,954)	718,438
Restricted funds	659	-	-	659
Total funds	595,025	169,026	(44,954)	719,097

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Fixed asset investments	251,645	251,645
Current assets	410,780	410,780
Current liabilities	(96)	(96)
Total net assets	662,329	662,329

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

17 Analysis of net assets between funds (continued)

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Current assets	718,510	659	719,169
Current liabilities	<u>(72)</u>	<u>-</u>	<u>(72)</u>
Total net assets	<u>718,438</u>	<u>659</u>	<u>719,097</u>

THE FRIENDS OF CROWBOROUGH HOSPITAL

England & Wales - Charity number 231379

Accounts

Charity registration number: 231379

Friends of Crowborough Hospital

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Friends of Crowborough Hospital

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Friends of Crowborough Hospital

Reference and Administrative Details

Charity Registration Number 231379

Principal Office Friends Office
Crowborough Hospital
Southview Road
Crowborough
East Sussex
TN6 1HB

Independent Examiner Robin Farmer ACCA

Friends of Crowborough Hospital

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

Objectives and activities

Public benefit

During the year, the Friends of Crowborough Hospital purchased equipment and spent directly for the benefit of the hospital a total of £17,869 and also spent a further £1,836 for the benefit of the patients. Within these figures the Friends have supported the Minor Injuries Unit, the General Ward, the Birthing Centre, Occupational Therapy, In Patient Rehabilitation, Community Nurse, and Hotel Services.

The Friends continue to meet the cost of the highly successful Social Day Service at the Day Centre on Monday and Friday each week together with the standing practice of providing a teddy bear to every baby born in the Birthing Centre, paying for toys to be given to children attending Minor Injuries, and presents for all the in patients at Christmas.

The officers of the charity keep a careful eye on the evolving local health economy, and in recent years have developed strong senior level relationships with local Commissioners (now the Integrated Care System - ICS), Sussex Community Foundation Trust, and Maidstone & Tunbridge Wells Hospitals Trust amongst others. These relationships are important to enable the work of the charity to encourage, support and supplement developments regarding services at Crowborough Hospital, and have enabled the Friends of Crowborough Hospital to play a strategic role as a stakeholder in the development and welfare of Crowborough Hospital.

This involvement is typified, for example, by providing an award-winning Social Day Service in the Day Centre two days a week that supplements the work of SCFT the trustees review of which has shown it to provide patient benefit on an extremely cost-efficient basis.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Funds available are sufficient to permit the charity to continue in operation in the medium term, given the continued support of the local community.

Policy on reserves

The reserves policy of the Friends is to maintain sufficient funds to meet 6 months' costs together with a sinking fund to enable replacement of its vehicles which underpin its transport service and to set aside funds in respect of purchases and services it has agreed to support. In this respect the Friends have reserved funds of £75,509.04 at 31 March 2022 including £6,000.09 in respect of an in-memoriam donation that awaits an appropriate funding request and £659.74 specifically for the benefit of the Birthing Centre. The reserves also include £28,849.21 to ensure the ability to meet the revenue costs of the Social Day Service for the medium term together with an operational reserve of £20,000. Furthermore, £20,000 is held in a sinking fund to support future replacement of the vehicles as proves necessary, further funds will be set aside during the coming years with the intention of ensuring a suitable amount is available when required.

Friends of Crowborough Hospital

Trustees' Report (continued)

Investment policy and objectives

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity. The Trustees have been reviewing investment options during the year, in light of rising inflation.

Plans for future periods

Aims and key objectives for future periods

As we look to the future, these relationships with local healthcare commissioners and providers are helping the Friends to identify opportunities for us to provide support to their future initiatives and to further develop the Social Day Service as an important and integral part of the local health economy. Although the exact details of what provision the Friends may make is to an extent dependent upon the programme of works that those bodies may undertake, the Friends of Crowborough Hospital are now well positioned as a highly regarded and supportive stakeholder enabling it to contribute to the development of health services based on Crowborough Hospital.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Richard Hallett MBE
	Juliet Morris
	Sharon Taylor
	Emma Donaghy (appointed 12 April 2021)
	Linda Kitchin (appointed 21 October 2021)
	Linda Lane (appointed 21 October 2021)
	Kay Moss
	Gordon Phillips (appointed 21 October 2021)
	Anthony Shaw (appointed 21 October 2021)
	Rosemary Marsh (resigned 21 October 2021)
	Judith Brown (resigned 21 October 2021)

Structure, governance and management

Nature of governing document

The Friends of Crowborough Hospital is constituted by Trust Deed and its objects are to raise funds for the welfare of Crowborough Hospital, its patients, and staff, and to supplement in such manner as the Association thinks fit the resources or benefits of the Hospital service.

The policy of the Friends of Crowborough Hospital continues to be to seek additional funds to continue with the above.

Friends of Crowborough Hospital

Trustees' Report (continued)

Recruitment and appointment of trustees

The Trustees named on Page 1 have served during the year. Appointment of Trustees is governed by the Trust Deed of the charity. Trustees are drawn from the membership of the charity. The Board of Trustees, which normally meets bi-monthly is authorised to appoint from the charity's membership new Trustees to fill vacancies. New Trustees are formally elected at the next Annual General Meeting having undergone a selection process to ensure suitability and maintenance of an appropriate skills mix. A minimum of 7 Trustees is required for the committee to act beyond recruitment of new members or calling a General Meeting. None of our Trustees receive remuneration or other benefit from their work with the charity.

Arrangements for setting key management personnel remuneration

None of our Trustees receive remuneration or other benefit from their work with the charity.

Financial instruments

Objectives and policies

The Trustees recognise the importance of not only identifying and managing risk but also ensuring the maintenance of accurate and detailed records of the efforts made to avoid and ameliorate risk. Procedures are in place to ensure that in the event of an accident or incident this is recorded, reported appropriately, tracked and any learnings introduced. Where appropriate Disclosure and Barring Service checks are undertaken.

The Trustees review on an ongoing basis its Social Day Service procedures, its procedures and protocols against the 'Charity Governance Code for smaller charities and its responsibilities under the General Data Protection Regulations.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in interest rates. The charity uses interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Friends of Crowborough Hospital

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 1 September 2022 and signed on its behalf by:

.....
Juliet Morris
Trustee

Friends of Crowborough Hospital

Independent Examiner's Report to the trustees of Friends of Crowborough Hospital

I report to the trustees on my examination of the accounts of Friends of Crowborough Hospital for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of Friends of Crowborough Hospital you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Friends of Crowborough Hospital's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Friends of Crowborough Hospital as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 accounts to be reached.

.....
Robin Farmer ACCA

22 September 2022

Friends of Crowborough Hospital

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	151,143	-	151,143
Other trading activities	3	17,434	-	17,434
Investment income	4	149	-	149
Other income		300	-	300
Total income		<u>169,026</u>	-	<u>169,026</u>
Expenditure on:				
Raising funds	5	(3,130)	-	(3,130)
Charitable activities	6	<u>(41,824)</u>	-	<u>(41,824)</u>
Total expenditure		<u>(44,954)</u>	-	<u>(44,954)</u>
Net movement in funds		124,072	-	124,072
Reconciliation of funds				
Total funds brought forward		<u>594,366</u>	659	<u>595,025</u>
Total funds carried forward	15	<u>718,438</u>	<u>659</u>	<u>719,097</u>
	Note	Unrestricted £	Restricted £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	38,487	200	38,687
Other trading activities	3	1,404	-	1,404
Investment income	4	404	-	404
Total income		<u>40,295</u>	<u>200</u>	<u>40,495</u>
Expenditure on:				
Raising funds	5	(1,300)	-	(1,300)
Charitable activities	6	<u>(20,384)</u>	-	<u>(20,384)</u>
Total expenditure		<u>(21,684)</u>	-	<u>(21,684)</u>
Net movement in funds		18,611	200	18,811
Reconciliation of funds				
Total funds brought forward		<u>575,755</u>	<u>459</u>	<u>576,214</u>
Total funds carried forward	15	<u>594,366</u>	<u>659</u>	<u>595,025</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 15.

The notes on pages 9 to 19 form an integral part of these financial statements.

Friends of Crowborough Hospital
(Registration number: 231379)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Current assets			
Stocks	10	3,084	2,425
Debtors	11	302	8,941
Cash at bank and in hand	12	<u>715,783</u>	<u>583,732</u>
		719,169	595,098
Creditors: Amounts falling due within one year	13	<u>(72)</u>	<u>(73)</u>
Net assets		<u>719,097</u>	<u>595,025</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		659	659
Unrestricted income funds			
Unrestricted funds		<u>718,438</u>	<u>594,366</u>
Total funds	15	<u>719,097</u>	<u>595,025</u>

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 1 September 2022 and signed on their behalf by:

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Friends of Crowborough Hospital meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

1 Accounting policies (continued)

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

1 Accounting policies (continued)

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

1 Accounting policies (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

1 Accounting policies (continued)

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

1 Accounting policies (continued)

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	9,546	-	9,546
Legacies	141,597	-	141,597
Total for 2022	151,143	-	151,143
Total for 2021	38,487	200	38,687

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	9,357	9,357
Events income;		
Other events income	<u>8,077</u>	<u>8,077</u>
Total for 2022	<u>17,434</u>	<u>17,434</u>
Total for 2021	<u>1,404</u>	<u>1,404</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>149</u>	<u>149</u>
Total for 2022	<u>149</u>	<u>149</u>
Total for 2021	<u>404</u>	<u>404</u>

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

5 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Total funds £
Costs of goods sold	2,529	2,529
Costs of events	601	601
Total for 2022	<u>3,130</u>	<u>3,130</u>
Total for 2021	<u>1,300</u>	<u>1,300</u>

6 Expenditure on charitable activities

	Unrestricted funds General £	Total funds £
Support for hospital	19,705	19,705
Social day service	5,397	5,397
Staff costs - social day service	11,871	11,871
Allocated support costs	4,851	4,851
Total for 2022	<u>41,824</u>	<u>41,824</u>
Total for 2021	<u>20,384</u>	<u>20,384</u>

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Staff costs during the year were:		
Wages and salaries	11,392	12,034
Social security costs	149	120
Pension costs	330	27
	<u>11,871</u>	<u>12,181</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022	2021
	No	No
Social Day Service manager	<u>1</u>	<u>1</u>

1 (2021 - 0) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £330 (2021 - £27).

No employee received emoluments of more than £60,000 during the year

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Stock

	2022 £	2021 £
Stocks	<u>3,084</u>	<u>2,425</u>

11 Debtors

	2022 £	2021 £
Prepayments	-	8,581
Other debtors	<u>302</u>	<u>360</u>
	<u>302</u>	<u>8,941</u>

12 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	20	-
Cash at bank	<u>715,763</u>	<u>583,732</u>
	<u>715,783</u>	<u>583,732</u>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	<u>72</u>	<u>73</u>

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £330 (2021 - £27).

Friends of Crowborough Hospital

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

15 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	594,366	169,026	(44,954)	718,438
Restricted funds	<u>659</u>	<u>-</u>	<u>-</u>	<u>659</u>
Total funds	<u><u>595,025</u></u>	<u><u>169,026</u></u>	<u><u>(44,954)</u></u>	<u><u>719,097</u></u>
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	575,755	40,295	(21,684)	594,366
Restricted funds	<u>459</u>	<u>200</u>	<u>-</u>	<u>659</u>
Total funds	<u><u>576,214</u></u>	<u><u>40,495</u></u>	<u><u>(21,684)</u></u>	<u><u>595,025</u></u>

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Current assets	718,510	659	719,169
Current liabilities	<u>(72)</u>	<u>-</u>	<u>(72)</u>
Total net assets	<u><u>718,438</u></u>	<u><u>659</u></u>	<u><u>719,097</u></u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Current assets	594,439	659	595,098
Current liabilities	<u>(73)</u>	<u>-</u>	<u>(73)</u>
Total net assets	<u><u>594,366</u></u>	<u><u>659</u></u>	<u><u>595,025</u></u>

THE FRIENDS OF CROWBOROUGH HOSPITAL

England & Wales - Charity number 231379

Accounts

FRIENDS OF CROWBOROUGH HOSPITAL

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Charity No: 231379

FRIENDS OF CROWBOROUGH HOSPITAL

Charity Information

Trustee

Judith Brown (co-opted 30 March 2021)
Barbara Divall (resigned 19 March 2021)
Peter Ellefsen (resigned 17 March 2021)
Richard Hallett MBE Vice President
Rosalind Marriott (resigned 18 March 2021)
Rosemary Marsh (co-opted 30 March 2021)
Terry Moon (resigned 18 March 2021)
Kay Moss (co-opted 30 March 2021)
Juliet Morris Treasurer
Dr Cathryn Stokes (resigned 19 March 2021) President (Emerita)
Sharon Taylor (co-opted 30 March 2021) Charity Secretary
Russell Wakefield (resigned 18 March 2021)
Chantal Wilson (resigned 18 March 2021)

Charity Number 231379

Charity Offices Crowborough Hospital
South View Road
CROWBOROUGH
East Sussex
TN6 1HB

Independent Examiner Robin Farmer FCCA

Bankers Barclays Bank plc
Tunbridge Wells
Kent

FRIENDS OF CROWBOROUGH HOSPITAL

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FRIENDS OF CROWBOROUGH HOSPITAL

Trustees' Report for the year ended 31 March 2021

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

Trustees

The Trustees named on Page 1 have served during the year. Appointment of Trustees is governed by the Trust Deed of the charity. Trustees are drawn from the membership of the charity. The Board of Trustees, which normally meets monthly is authorised to appoint from the charity's membership new Trustees to fill vacancies. New Trustees are formally elected at the next Annual General Meeting having undergone a selection process to ensure suitability and maintenance of an appropriate skills mix. A minimum of 7 Trustees is required for the committee to act beyond recruitment of new members or calling a General Meeting. None of our Trustees receive remuneration or other benefit from their work with the charity. With the support and assistance of Sussex Community Foundation NHS Trust the Trustees have reviewed their recruitment and induction procedures for both volunteers and Trustees and appointed one of their number to manage and monitor these important aspects. Induction and training ensures understanding of the legal obligations, the charity's Constitution, processes, protocols, and decision making.

Investment Powers

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity, but no such investments are currently held.

Constitution, Aims and Objectives

The Friends of Crowborough Hospital is constituted by Trust Deed and its objects are to raise funds for the welfare of Crowborough Hospital, its patients, and staff.

The policy of the Friends of Crowborough Hospital continues to be to seek additional funds to continue with the above.

Reserves Policy

The reserves policy of the Friends is to maintain sufficient funds to meet 6 months' costs together with a sinking fund to enable replacement of its vehicles which underpin its transport service and to set aside funds in respect of purchases and services it has agreed to support. In this respect the Friends have reserved funds of £98,538.72 at 31 March 2020 including £6,000.09 in respect of an in-memoriam donation that awaits an appropriate funding request and £659.74 specifically for the benefit of the Birthing Centre. The reserves also include some £40,719.95 to ensure the ability to meet the revenue costs of the Social Day Service for the medium term and £11,158.94 to meet the cost of assorted items for which funding agreement has been provided together with an operational reserve of £20,000. Furthermore, £20,000 is held in a sinking fund to support future replacement of the vehicles as proves necessary, further funds will be set aside during the coming years with the intention of ensuring a suitable amount is available when required.

Risk Management

The Trustees recognise the importance of not only identifying and managing risk but also ensuring the maintenance of accurate and detailed records of the efforts made to avoid and ameliorate risk. Procedures are in place to ensure that in the event of an accident or incident this is recorded, reported appropriately, tracked and any learnings introduced. Where appropriate Disclosure and Barring Service checks are undertaken. The Trustees review on an ongoing basis its Social Day Service procedures, its procedures and protocols against the 'Charity Governance Code for smaller charities and its responsibilities under the General Data Protection Regulations.

FRIENDS OF CROWBOROUGH HOSPITAL

Public Benefit

During the year, the Friends of Crowborough Hospital purchased equipment and spent directly for the benefit of the hospital at a cost of £12,391.61 and also spent a further £21,468.38 for the benefit of the patients. Within these figures the Friends have supported the Outpatients Department, Minor Injuries, the General Ward, the Birthing Centre, Occupational Therapy, In Patient Rehabilitation and Hotel Services.

The Friends continue to meet the cost of the highly successful Social Day Service at the Day Centre on Monday and Friday each week together with the standing practice of providing a teddy bear to every baby born in the Birthing Centre, paying for toys to be given to children attending Minor Injuries, the annual subscription for magazines in the Outpatients' waiting area and presents for all the in patients at Christmas.

The officers of the charity keep a careful eye on the evolving local health economy, and in recent years have developed strong senior level relationships with HWLH CCG, SCFT, and MTWT amongst others. These relationships are important to enable the work of the charity to encourage, support and supplement developments regarding services at Crowborough Hospital, and have enabled the Friends of Crowborough Hospital to play a strategic role as a stakeholder in the development and welfare of Crowborough Hospital.

This involvement is typified, for example, by providing an award-winning Social Day Service in the Day Centre two days a week that supplements the work of SCFT the trustees review of which has shown it to provide patient benefit on an extremely cost-efficient basis.

Future Plans

As we look to the future, these relationships with local healthcare commissioners and providers are helping the Friends to identify opportunities for us to provide support to their future initiatives and to further develop the Social Day Service as an important and integral part of the local health economy. Although the exact details of what provision the Friends may make is to an extent dependent upon the programme of works that those bodies may undertake, the Friends of Crowborough Hospital are now well positioned as a highly regarded and supportive stakeholder enabling it to contribute to the development of health services based on Crowborough Hospital.

Financial View

Funds available are sufficient to permit the charity to continue in operation in the medium term, given the continued support of the local community.

Statement of Trustees' responsibilities

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year (under section 145 of the Charities Act 2011) and that an independent examination is needed.

In preparing the accounts the Trustees should follow best practice and

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the Trustees on the 21 July 2021 and signed on their behalf

Juliet Morris
Trustee

FRIENDS OF CROWBOROUGH HOSPITAL

Report of the Independent Examiner to the Trustees of the Friends of Crowborough Hospital

I have examined the financial statements for the year ended 31 March 2021 on pages 6 to 10 which have been prepared under the historical cost convention and the accounting policies set out on page 4.

Respective responsibilities of trustees and examiner

As described on page 4 the charity's Trustees are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom accounting standards. The charity's Trustees consider an audit is not required for this year under section 144 of the Charities Act 2011 (the Act) and that an independent examination is required.

It is my responsibility as examiner to:

Examine the accounts (under section 145 of the 2011 Act)

Follow the procedures laid down in the general directions given by the Charity Commission (under section 145(b) of the Act)

State whether particular matters have come to my attention.

I read the Report of the Trustees and consider the implications for my report if I become aware of any apparent misstatements within it.

Basis of Independent Examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair" view, and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Robin Farmer FCCA
Woodclyffe
Eight Bells Close
Buxted
East Sussex
TN22 4JT

Dated: 25 July 2021

FRIENDS OF CROWBOROUGH HOSPITAL

**Statement of Financial Activities
For the year ended 31 March 2021**

	Notes	Restricted Funds <u>2021</u>	Unrestricted Funds <u>2021</u>	Restricted Funds <u>2020</u>	Unrestricted Funds <u>2020</u>
Incoming Resources					
		£	£	£	£
Legacies			5,000		65,152
Fundraising Ventures	2	200	34,891	371	49,266
Interest	3		404		641
Total Income Resources		<u>200</u>	<u>40,295</u>	<u>371</u>	<u>115,059</u>
Resources Expended					
Direct Charitable	7 & 8		33,074	546	35,441
Other Expenditure					
Fundraising costs	4		1,300		16,109
Charity administration	5		3,312		4,724
Prior year adjustment	6		(16,002)		0
Total Expenditure		<u>0</u>	<u>21,684</u>	<u>546</u>	<u>56,274</u>
Net movement in funds for the year		200	18,611	(175)	58,785
Total funds brought forward		459	575,755	634	516,970
Total funds carried forward		<u>659</u>	<u>594,366</u>	<u>459</u>	<u>575,755</u>

There were no recognised gains or losses for 2021 or 2020 other than those included in the Statement of Financial Activities.

The notes on pages 8 to 10 form part of these accounts

FRIENDS OF CROWBOROUGH HOSPITAL

Balance Sheet As at 31 March 2021

	Notes	Restricted Funds <u>2021</u> £	Unrestricted Funds <u>2021</u>	Restricted Funds <u>2020</u>	Unrestricted Funds <u>2020</u>
Fixed Assets					
Ambulances	9		0		0
Improvements to Property	9		0		1,935
Computer	9		0		0
Current Assets					
Cash at bank			485,193		482,650
Reserved Funds	10	659	97,880	459	94,297
Cash on Hand			0		822
Accrued Income			8,582		8,795
Debtors	11		359		0
Shop Stock			2,425		3,434
Creditors: Amounts falling due within one year					
Creditors	12		73		16,178
Total assets less current Liabilities		659	594,366	459	575,755
Capital		659	594,366	459	575,755

Approved by the trustees on 21 July 2021 and signed on their behalf.

Juliet Morris
Trustee

The notes on pages 8-10 form part of these accounts.

Notes to the Accounts
For the year ended 31 March 2021

1 Accounting policies

1.1 Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustees' report and all of which are continuing.

The accounts have been prepared in accordance with the Statement of Recommended Practice for charity accounts.

The charity has taken advantage of the exemption in Financial Reporting Standard no.1 from the requirement to produce a cashflow statement on the grounds that it qualifies as a small charity.

1.2 Income

The income from fundraising ventures is shown gross with the associated costs included in fundraising costs. No permanent endowments have been received in the year.

1.3 Value Added Tax

Value added tax is not recoverable by the charity and as such is included in the relevant costs in the Statement of Financial Activities.

1.4 Fundraising Costs

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the charity's work. This includes the cost of advertising for donations and the staging of fundraising events.

1.5 Administration Expenditure

Expenditure on management and administration of the charity includes all expenditure not directly related to the charitable activity of fundraising ventures.

1.6 Tangible Fixed Assets

Whilst previously depreciation has been provided at the following annual rates in order to write off each asset over its estimated useful life as the recently purchased wheelchair ambulance was not at first registration it was decided to immediately amortize the full cost.

Improvements to property	10% on cost
Ambulance	25% reducing balance
Computer	33% on cost

2 Fundraising Income

	2021	2020
	£	£
Annual Fete	0	17,942
Hospital Shop	1,404	16,108
Other Fundraising	31,801	9,022
Gift Aid tax refunds	1,886	0
	<u>35,091</u>	<u>43,072</u>
Social Day Service	0	6,565
	<u>35,091</u>	<u>49,637</u>

Notes to the Accounts
For the year ended 31 March 2021

	2021	2020
3 Investment Income		
	£	£
Cash investments	404	641
4 Fundraising costs		
	£	£
Direct costs of fundraising events	1,300	16,109
5 Administration Expenditure		
	£	£
Other administration costs	3,312	4,724
6 Prior Year Adjustment		
	£	£
Over provision for projects in previous years	16,002	0
7 Direct charitable expenditure		
	£	£
Equipment for hospital	10,457	4,995
Expenditure on patients & staff of hospital	3,123	4,430
Depreciation -		
improvements to property	1,935	2,484
Amortization -		
ambulance		
wheelchair ambulance		
	<u>15,515</u>	<u>11,909</u>
Social Day Service	<u>17,559</u>	<u>24,078</u>
	<u>33,074</u>	<u>35,987</u>
8 Staff Costs		
	£	£
No remuneration was paid to trustees in the year		
Trustees' expenses reimbursed	0	0
The average weekly number of staff employed by the charity during the year was as follows:		
Social Day Service	1	1
Wages	12,181	11,500
9 Tangible Fixed Assets for use by the Charity		
	£	£
Cost at 31 March 2020		
Opening cost	97,909	97,909
Additions in the year		
Disposals in the year		
Total cost	<u>97,909</u>	<u>97,909</u>
Depreciation at 31 March 2021		
Opening Depreciation	95,974	93,490
Charge for the year	<u>1,935</u>	<u>2,484</u>
Total Depreciation	<u>97,909</u>	<u>95,974</u>
Net Book Value	0	1,935

Notes to the Accounts
For the year ended 31 March 2021

		2021	2020
10	Restricted Funds		
		£	£
	Donations specifically for the benefit of the Birthing Centre	659	459
11	Debtors		
		£	£
	Payroll taxes debtor	359	0
		359	0
12	Creditors: Amounts falling due in one year		
		£	£
	Staff pension creditor	73	0
	Hospital Shop suppliers	0	176
	Staff costs	0	5,912
	Miscellaneous expenses		
	Accrued catering costs - Social Day Service	0	10,090
		73	16,178

13 Charitable Commitments

The Friends of Crowborough Hospital have agreed with the local healthcare providers to continue to support the hospital through a programme of project based initiatives and donations.