

**REGISTERED CHARITY NUMBER: 233828**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
THE FRIENDS OF WHITSTABLE HEALTHCARE**

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for the Year Ended 31 March 2025**

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## **THE FRIENDS OF WHITSTABLE HEALTHCARE**

### **REPORT OF THE TRUSTEES for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **CHANGE OF NAME**

On 04 June 2024, the charity changed its name from Friends of Whitstable Hospital and Healthcare to The Friends of Whitstable Healthcare.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The purpose of the charity is to provide support to the Whitstable and Tankerton Hospital and to provide support for medical care in health centres and in the community of Whitstable and the surrounding area.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The charity's income is derived from fund raising activities and from gifts.  
During the year, equipment donations totalling £156,345 (2024: £243,719) were made.

#### **FINANCIAL REVIEW**

##### **Reserves Policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to emergency applications for support which may arise from time to time. Funds were maintained at this level throughout the year.

Surplus funds, although not restricted, are being retained to meet future unspecified major projects within the scope of the charity's activities.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

Charity law 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 surplus or deficit of the charity for that period. In preparing those financial statements, the trustees have:

- Selected suitable accounting policies and then applied them consistently;
- Made judgements and estimates that are reasonable and prudent;
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepared the financial statements on the going concern basis.

The trustees have overall responsibility for ensuring that the charity has appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
233828

**Principal address**  
Whitstable and Tankerton Hospital  
Northwood Road  
Whitstable  
Kent  
CT5 2HN

**THE FRIENDS OF WHITSTABLE HEALTHCARE**

**REPORT OF THE TRUSTEES  
for the Year Ended 31 March 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS (continued)**

**Trustees**

Mrs G Baker (Chairman)  
Mrs M E Ahern (Vice Chairman)  
Mrs P Callis - resigned 7 June 2025  
Mrs L Doyle  
Mrs B Tilley  
Mrs C Nelson  
Mrs E Swan-Beney  
Mrs J E Buckman  
Mr Iain Heatlie - appointed 22 October 2024  
Mrs Kathryn Fielding - appointed 22 October 2024

**Independent examiner**

Hilary Adams Ltd  
Chartered Accountants  
158 High Street  
Herne Bay  
Kent  
CT6 5NP

Approved by the board of trustees on

and signed on its behalf by:

  
Mrs G Baker (Chairman) - Trustee

# THE FRIENDS OF WHITSTABLE HEALTHCARE

## STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account) for the Year Ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>Incoming resources:</b>					
Voluntary income:					
Donations & legacies		266,539	-	266,539	1,194
Investment income	2	867	-	867	293
Dividends received		5,108	-	5,108	9,900
Activities for generating funds:					
Fundraising income	3	22,122	-	22,122	17,258
Incoming resources from charitable activities:					
Subscriptions		615	-	615	695
Income tax recovered		-	-	-	-
<b>Total incoming resources</b>		<b>295,251</b>	<b>-</b>	<b>295,251</b>	<b>29,340</b>
<b>Resources expended</b>					
Costs of generating funds:					
Raising funds		11,183	-	11,183	8,193
Charitable activities		164,736	-	164,736	256,060
<b>Total resources expended</b>	4	<b>175,919</b>	<b>-</b>	<b>175,919</b>	<b>264,253</b>
<b>STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES</b>					
Net incoming resources before other recognised gains					
(net income for the year)		119,332	-	119,332	(234,913)
Other recognised gains					
Gain/(loss) on revaluation of investments		1,198	-	1,198	17,475
<b>Net movement in funds</b>		<b>120,530</b>	<b>-</b>	<b>120,530</b>	<b>(217,438)</b>
Total funds brought forward		225,678	-	225,678	443,116
<b>Total funds carried forward</b>	10	<b>346,208</b>	<b>-</b>	<b>346,208</b>	<b>225,678</b>

Movements in funds are disclosed in Note 10 to the financial statements.

The notes form part of these financial statements

**THE FRIENDS OF WHITSTABLE HEALTHCARE**

**STATEMENT OF FINANCIAL POSITION  
for the Year Ended 31 March 2025**

	Notes	31.3.25 £	£	31.3.24 £	£
<b>FIXED ASSETS</b>					
Tangible Assets	7		357		102
Investments	8		<u>278,009</u>		<u>374,826</u>
			<b>278,366</b>		<b>374,928</b>
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		68,730		74,648	
Other debtors		<u>-</u>		<u>636</u>	
			<b>68,730</b>		<b>75,284</b>
<b>CREDITORS</b>					
Amounts falling due within one year	9	<u>(888)</u>		<u>(224,534)</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<b>67,842</b>		<b>(149,250)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b><u>346,208</u></b>		<b><u>225,678</u></b>
<b>FUNDS</b>					
Unrestricted funds	10		<b><u>346,208</u></b>		<b><u>225,678</u></b>
			<b><u>346,208</u></b>		<b><u>225,678</u></b>

The charity is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the charity to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charity keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The financial statements were approved by the board of trustees on ..... and were signed on its behalf by:

.....  
Mrs G Baker (Chairman) – Trustee

# THE FRIENDS OF WHITSTABLE HEALTHCARE

## NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2025

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

#### Financial Reporting Standard Number 1

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charity.

#### Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Grants and contract funding payments are recognised when receivable;
- Investment income is included when receivable.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with both the costs of attracting the income and those of providing the facilities to generate the income.
- 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.

### 2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Investment income	<u>867</u>	<u>293</u>
	<u>867</u>	<u>293</u>

### 3. FUNDRAISING INCOME

	31.3.25	31.3.24
	£	£
Fundraising events	8,985	5,097
Collection boxes	311	478
Estuary view café	11,829	11,683
Trolley service	97	-
Vending machine	<u>900</u>	<u>-</u>
	<u>22,122</u>	<u>17,258</u>

THE FRIENDS OF WHITSTABLE HEALTHCARE

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2025

4. TOTAL RESOURCES EXPENDED

	Basis of allocation	Charitable activities	2025 Total	2024 Total
		£	£	£
<b>Costs directly allocated to activities</b>				
Other fundraising	Direct	5,192	5,192	2,170
Estuary view café	Direct	5,925	5,925	6,023
Trolley costs	Direct	66	66	-
<b>Support costs allocated to activities</b>				
Affiliation fees & insurance	Usage	946	946	901
AGM costs	Usage	-	-	80
Accountancy	Usage	888	888	888
Bank charges	Usage	208	208	266
Equipment donated	Usage	156,345	156,345	243,719
Newspapers	Usage	1,041	1,041	897
Portfolio fees	Usage	3,989	3,989	3,723
Depreciation	Usage	188	188	99
Hospital funding	Usage	-	-	5,270
Other	Usage	1,131	1,131	217
<b>Total resources expended</b>		<b>175,919</b>	<b>175,919</b>	<b>264,253</b>



THE FRIENDS OF WHITSTABLE HEALTHCARE

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2025

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' Expenses**

During the year, the following trustees were reimbursed expenses:

Mrs L Doyle	£6,367.15
Mrs G Baker	£33
Mrs C Nelson	£94.80
Mrs M Ahern	£192.96
Mr I Heatlie	£1,185.28

6. TAXATION

As a charity The Friends of Whitstable Healthcare is exempt from tax on income and gains falling within section 505 Of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

7. TANGIBLE ASSETS

	Plant and machinery etc. £
<b>COST OR VALUATION</b>	
At 1 April 2024	299
Additions	<u>443</u>
At 31 March 2025	<u>742</u>
<b>DEPRECIATION</b>	
At 1 April 2024	197
Charge for year	<u>188</u>
At 31 March 2025	<u>385</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u><u>357</u></u>
At 31 March 2024	<u><u>102</u></u>

8. FIXED ASSET INVESTMENTS

	Other investments £
<b>COST OR VALUATION</b>	
At 1 April 2024	374,826
Additions	100,000
Disposals	(200,000)
Revaluations	<u>3,183</u>
At 31 March 2025	<u>278,009</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u><u>278,009</u></u>
At 31 March 2024	<u><u>374,826</u></u>

THE FRIENDS OF WHITSTABLE HEALTHCARE

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2025

8. FIXED ASSET INVESTMENTS (continued)

Cost or valuation at 31 March 2025 is represented by:

	Other investments £
Valuation in 2025	<u>278,009</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Other creditors	<u>888</u>	<u>224,534</u>

10. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	225,678	120,530	346,208
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>225,678</u>	<u>120,530</u>	<u>346,208</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Other gains £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	295,251	(175,919)	1,198	120,530
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>295,251</u>	<u>(175,919)</u>	<u>1,198</u>	<u>120,530</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025 or 31 March 2024.

**CHARTERED ACCOUNTANTS' INDEPENDENT EXAMINER'S REPORT  
TO THE BOARD OF TRUSTEES  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
THE FRIENDS OF WHITSTABLE HEALTHCARE**

We report on the accounts of the company for the year ended 31 March 2025, which are set out on pages 3 to 8.

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

**Basis of independent examiner's report**

Our examination was carried out in accordance with the 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 you as 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 our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Hilary Adams Ltd  
Chartered Accountants  
158 High Street  
Herne Bay  
Kent  
CT6 5NP

Date: .....

**The Friends of Whitstable Healthcare  
Detailed Income and Expenditure Account  
For The Year Ended 31 March 2025**

	2025		2024	
	£	£	£	£
<b>Income</b>				
Donations		266,539		1,194
Collection boxes		311		478
Fundraising events		8,985		5,097
Trolley service		97		-
Estuary view cafe		11,829		11,683
Subscriptions		615		695
Investment income		867		293
Dividends received		5,108		9,900
Vending machine		900		-
		<hr/>		<hr/>
		295,251		29,340
 Other fundraising	5,192		2,170	
Estuary view cafe expenses	5,925		6,023	
Trolley costs	<hr/> 66		<hr/> -	
		(11,183)		(8,193)
 <b>Administrative Expenses</b>				
Computer software costs	369		-	
Affiliation fees & insurance	946		901	
Post and stationery	192		-	
Volunteers expenses	166		-	
Accountancy fees	888		888	
Portfolio fees	3,989		3,723	
Bank charges	208		266	
Hospital funding	-		5,270	
Sundry expenses	-		14	
AGM expenses	-		80	
Equipment donated	156,345		243,719	
Garden expenses	211		136	
Gifts	193		67	
Depreciation	188		99	
Newspapers	1,041		897	
	<hr/>		<hr/>	
		(164,736)		(256,060)
 Realised recognised gains and losses		1,198		17,475
Realised gains/(losses) on fixed asset investments		<hr/>		<hr/>
 <b>SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR</b>		120,530		(217,438)
		<hr/>		<hr/>