

# THE HAWKHURST COMMUNITY HOSPITAL LEAGUE OF FRIENDS

England & Wales · Charity number 252641

## Details

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|             |                                                         |
|-------------|---------------------------------------------------------|
| Other names | THE HAWKHURST COTTAGE HOSPITAL LEAGUE OF FRIENDS        |
| Status      | Registered                                              |
| Legal form  | Other                                                   |
| Registered  | 1967-05-23                                              |
| Register    | <a href="#">View on the Charity Commission register</a> |

## Contact

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|         |                                                                                                   |
|---------|---------------------------------------------------------------------------------------------------|
| Address | League of Friends<br>Hawkhurst Community Hospital<br>High Street<br>Hawkhurst<br>Kent<br>TN18 4PU |
| Phone   | 07355071950                                                                                       |
| Email   | <a href="mailto:office@hawkhurstlof.co.uk">office@hawkhurstlof.co.uk</a>                          |
| Website | <a href="http://hawkhurstlof.co.uk">hawkhurstlof.co.uk</a>                                        |

## Activities

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**Objects:** (1) TO MOBILISE, ENCOURAGE, FOSTER AND MAINTAIN THE INTEREST AND SUPPORT OF THE PUBLIC IN THE PATIENTS AND STAFF OF THE HOSPITAL.(2) TO SUPPORT THE WORK OF THE HOSPITAL BY MEANS OF VOLUNTARY SERVICE.(3) TO RAISE, PROVIDE AND RECEIVE FUNDS FOR THE PURPOSES OF (A) SUPPLEMENTING IN SUCH MANNER AS THE LEAGUE THINKS FIT THE RESOURCES OF THE HOSPITAL SERVICE;(B) IMPROVING THE APPEARANCE OF THE HOSPITAL;(C) ADDING TO OR IMPROVING THE LEISURE FACILITIES OF THE HOSPITAL;(D) SUPPORTING THE IN-PATIENTS AND STAFF OF THE HOSPITAL;(E) SUPPORTING AND RELIEVING OUT-PATIENTS AND FORMER PATIENTS OF THE HOSPITAL AND OTHER PERSONS IN THE LOCAL COMMUNITY WHO ARE SICK, CONVALESCENT, HANDICAPPED OR INFIRM OR OTHERWISE IN NEED OF FINANCIAL ASSISTANCE AS A RESULT OF THEIR ILLNESS, CONVALESCENCE, DISABILITY, HANDICAP OR INFIRMITY;(F) SUPPORTING OTHER ORGANISATIONS THAT SUPPORT AND RELIEVE OUT PATIENTS AND FORMER PATIENTS OF THE HOSPITAL AND OTHER PERSONS IN THE LOCAL COMMUNITY WHO ARE SICK, CONVALESCENT, DISABLED, HANDICAPPED OR INFIRM OR OTHERWISE IN NEED OF FINANCIAL ASSISTANCE AS A RESULT OF THEIR ILLNESS, CONVALESCENCE, DISABILITY OR HANDICAP OR INFIRMITY;(G) PUTTING SUCH FUNDS AS THE LEAGUE SEES FIT AT THE DISPOSAL OF THE WEST KENT PRIMARY CARE TRUST OR ANY SUCCESSOR AUTHORITY THERETO TO BE APPLIED IN A MANNER AGREED WITH THE LEAGUE IN SUPPLEMENTING THE RESOURCES OF THE HOSPITAL SERVICE;(H) USING SUCH FUNDS AS THE LEAGUE SEES FIT FOR THE PURPOSES OF PROMOTING HEALTH IN THE WIDER COMMUNITY AND RELIEVING THOSE IN NEED DUE TO OTHER DISADVANTAGES RELATED TO ILL HEALTH.

**Activities:** The provision of those extras and luxuries that the NHS does not provide for its patients, and those caring for them.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** HAWKHURST
- East Sussex
- Kent

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £195,484 | £205,712    | -      | -         |
| 2023-12-31 | £187,609 | £167,930    | -      | -         |
| 2022-12-31 | £162,461 | £136,728    | -      | -         |
| 2021-12-31 | £100,150 | £80,762     | -      | -         |
| 2020-12-31 | £91,549  | £107,555    | -      | -         |

## Trustees

| Name                     | Role  | Appointed  |
|--------------------------|-------|------------|
| Dr Clive Dewing          | Chair | 2015-07-15 |
| BRIDGET KATHARINE VEITCH |       | 2025-03-18 |
| Beverley Sara Palmer     |       | 2024-02-13 |
| Colin Williamson         |       | 2021-02-03 |
| Jane Pyne                |       | 2022-06-21 |
| Jeffrey Newman           |       | 2018-07-18 |
| Margot Shilling          |       | 2025-11-12 |
| Timothy Peter Fagg       |       | 2023-02-07 |
| Trevor Gilbert           |       | 2023-12-12 |

**THE HAWKHURST COMMUNITY HOSPITAL LEAGUE OF FRIENDS**

England & Wales - Charity number 252641

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# Accounts

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# Hawkhurst Community Hospital League of Friends

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

31 December 2024

Charity No. 252641

# Hawkhurst Community Hospital League of Friends

## LEGAL AND ADMINISTRATIVE INFORMATION

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### **President**

The Rt. Hon G Clark

Resigned, replacement in progress

### **Trustees**

The Trustees who served during the year and to the date of this report were:

Mr H Cobbold

Resigned 29 September 2025

Dr C R Dewing

Chair

Mr T Fagg

Mr T Gilbert

Mr J Newman

Mr W B Owen

Died 25 December 2024

Ms B S Palmer

Appointed 13 February 2024

Mrs J Pyne

Mr H Schalburg

Resigned 18 March 2025

Mrs B K Veitch

Appointed 18 March 2025

Mr C Williamson

### **Charity Administrator/Secretary**

Ms A Tanner

### **Principal Office**

Hawkhurst Community Hospital

High Street

Hawkhurst

Kent, TN18 4PU

### **Independent Examiner**

Sam Farren FCA DChA

Orchard House

42a Childsbridge Lane

Kemsing

Sevenoaks

Kent, TN15 6QR

### **Bankers**

Natwest Bank plc

High Street

Cranbrook

Kent, TN17 3EJ

Barclays Bank plc

9 High Street

Colchester

Essex, CO1 1DA

# Hawkhurst Community Hospital League of Friends

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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The Trustees of the Hawkhurst Community Hospital League of Friends (the Charity) present their report and financial statements for the year ended 31 December 2024. The financial statements comply with the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

### Legal and Administrative Information

The Charity's officers and trustees are:

#### President

The Rt. Hon G Clark                      Resigned, replacement in progress

#### Trustees

The Trustees who served during the year and to the date of this report were:

|                 |                            |
|-----------------|----------------------------|
| Mr H Cobbold    | Resigned 29 September 2025 |
| Dr C R Dewing   | Chair                      |
| Mr T Fagg       |                            |
| Mr T Gilbert    |                            |
| Mr J Newman     |                            |
| Mr W B Owen     | Died 25 December 2024      |
| Ms B S Palmer   | Appointed 13 February 2024 |
| Mrs J Pyne      |                            |
| Mr H Schalburg  | Resigned 18 March 2025     |
| Mrs B K Veitch  | Appointed 18 March 2025    |
| Mr C Williamson |                            |

### Constitution and Objects

The Charity is constituted under the rules and objects adopted on 15 May 1967, amended 30 April 1992, April 2005 and 23 April 2009.

The Objects of the Charity are:

1. To mobilise, encourage, foster and maintain the interest and Support of the public in the patients and staff and to support the work of the hospital by voluntary service.
2. To raise, provide and receive funds for the purposes:
  - a. Either of supplementing, in such manner as the Charity thinks fit, the resources of the hospital service, or putting such funds, or any part thereof at the disposal of the Tunbridge Wells Health Authority or any successor Authority thereto to be applied at the discretion of such Authority in supplementing such resources.
  - b. Of supporting the patients and staff of the hospital, and;
  - c. Of supporting and relieving out-patients and former patients of the hospital and other invalids in the local community who are sick, convalescent, disabled, handicapped, infirm or in the need of financial assistance.
  - d. Using such funds as the Charity thinks fit for the purpose of promoting health in the wider community and relieving those in need due to other disadvantages related to ill health.

### Administration and Structure

The Charity is governed by a board of trustees who meet every two months. Day to day running of the Charity is delegated to the Charity Administrator who reports directly to the board of trustees.

### Method of appointment and recruitment of trustees

The trustees regularly review the skills needed on the trustee board and will approach a suitable candidate known to them from the local community.

# Hawkhurst Community Hospital League of Friends

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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### **Review of the Year**

2024 proved to be another year of frenetic activity within the Hawkhurst Community Hospital League of Friends (HCHLoF).

The constitution of the HCHLoF, whilst broad, demands that we use our funds for the purposes of promoting health in the wider community and relieving those in need due to disadvantages related to ill health.

Looking ahead we are well aware of trying to offer support to those folk who are lonely and isolated as well as parents and children coping with hardship. However, identifying those in need and helping them to seek support can prove difficult.

### ***Fundraising***

The Green Shop - our main interface with the people of Hawkhurst is situated on the High Street. Most of the money we raise each year comes from the profits we make from sales in the Green Shop.

To keep the Green Shop generating income effectively, we need to maintain the building. To this end we had a number of maintenance and improvements made at the beginning of the year, when business is normally quiet. And during the year we developed plans to improve the frontage of the Green Shop, to make it a more attractive place of destination. Work started on this in late 2024 and has continued into 2025, partially funded with generous support from Tunbridge Wells Rural Grant committee (the grant was approved in 2024 but the funding came through in 2025).

Whilst there are a few more adaptations to take place within the shop, our staff and volunteers have worked hard to ensure that they continue to welcome customers and donations. We are, as ever, so grateful to Marianne and her team for their dedication to the cause of raising money for the service of our community.

### ***WRAP***

The League's flagship project for Hawkhurst continues to provide vital daycare for sufferers of dementia and respite for their carers.

WRAP is open in Hawkhurst two days a week. Sarah Caller and her team are dedicated to providing many activities for the dozen or so regular clientele and in doing so provide much needed support for their carers. Many local families find this respite invaluable.

### ***The Hospital***

The community hospital in Hawkhurst is a valuable NHS resource which has a constant turnover of 23 patients receiving rehabilitation. Resources are limited and so our charity provides refreshments for visitors, newspapers, TVs, money to maintain the cottage garden and, from time to time, much needed equipment for the Occupational Therapy department. This serves to improve the overall quality and experience of patients and their visitors to the hospital.

### ***Provision of financial support***

The HCHLoF has also regularly given financial support to the Food for Families charity based at the Baptist Church in Hawkhurst. We have donated over £5000 per annum for food parcels for the less fortunate of the village.

We also provide financial support to other local events such as the annual Hawkhurst Fete and Fun Run making sure that there are medical facilities available on the day should they be needed.

### **Review of Financial Activities and Affairs**

In the financial year ending 31 December 2024 the Charity had income of £195,484 (2023: £187,609). Expenditure in the year was in the sum of £205,712 (2023: £167,930).

Costs of raising funds were £107,297 (2023: £68,809) the vast majority of which represents the cost of running the shop, within which were £54,740 (2023: £46,932) in wages and £7,224 (2023: £7,162) in depreciation. Charitable expenditure was in the sum of £98,415 (2023: £99,121), of which £71,678 (2023: £64,572) represented WRAP running costs and £4,372 (2023: £8,241) related to supplies and equipment provided to the hospital. Support costs amounted to £16,615 (2023: £19,932).

# Hawkhurst Community Hospital League of Friends

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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### Reserves Policy

It is the policy of the charity to maintain its free reserves at a level that equates to approximately six months administration expenditure together with sufficient funds to cover the immediate charitable needs and a general reserve of approximately £15,000 to cover any unexpected calls on our funds. The funds were maintained at this level throughout the year. At 31 December 2024, unrestricted funds were £277,002 (2023: £283,395) of which £137,908 were free reserves (2023: £139,363) and restricted funds were £27,192 (2023: £31,027).

### Risk Management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

### Public Benefit

The Trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

The Trustees have reviewed the Charity's activities and confirm they meet the guidance given by the Charity Commission with regard to public benefit.

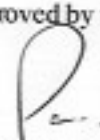
### Statement of Trustees' Responsibilities

The Charities Act 2011 requires the management committee as the Trustees of the Charity to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the management committee are required to:

- select suitable accounting policies and then 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; 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 records which 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. 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.

Approved by the Trustees and signed on their behalf by:

  
.....  
Dr C Dewing  
Trustee

21 October 2025

# Hawkhurst Community Hospital League of Friends

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAWKHURST COMMUNITY HOSPITAL LEAGUE OF FRIENDS

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I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2024, which are set out on pages 6 to 14.

### **Responsibilities and basis of report**

As the charity trustees, 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 charity'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 2011 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 the charity 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 applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*S. Farren*

Sam Farren FCA DChA

Sevenoaks

21 October 2025

# Hawkhurst Community Hospital League of Friends

## STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2024

|                                      |      | 2024                    |                       |                  | 2023                    |                       |                  |
|--------------------------------------|------|-------------------------|-----------------------|------------------|-------------------------|-----------------------|------------------|
|                                      | Note | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£ | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£ |
| INCOME FROM:                         |      |                         |                       |                  |                         |                       |                  |
| Donations and legacies               |      |                         |                       |                  |                         |                       |                  |
| Donations and grants                 | 1    | 12,719                  | 940                   | 13,659           | 6,098                   | 10,156                | 16,254           |
| Legacies and Memorial Donations      |      | 11,500                  | -                     | 11,500           | 393                     | -                     | 393              |
| Subscriptions                        |      | 1,616                   | -                     | 1,616            | 1,991                   | -                     | 1,991            |
| Charitable activities                | 2    | 61,670                  | -                     | 61,670           | 50,682                  | -                     | 50,682           |
| Other trading activities             |      |                         |                       |                  |                         |                       |                  |
| Fundraising                          | 3    | 106,714                 | -                     | 106,714          | 118,022                 | -                     | 118,022          |
| Investments                          |      | 325                     | -                     | 325              | 267                     | -                     | 267              |
| <b>TOTAL INCOME</b>                  |      | <b>194,544</b>          | <b>940</b>            | <b>195,484</b>   | <b>177,453</b>          | <b>10,156</b>         | <b>187,609</b>   |
| EXPENDITURE ON;                      |      |                         |                       |                  |                         |                       |                  |
| Raising funds                        | 4    | 107,297                 | -                     | 107,297          | 68,809                  | -                     | 68,809           |
| Charitable activities                | 5    | 93,640                  | 4,775                 | 98,415           | 97,512                  | 1,609                 | 99,121           |
| <b>TOTAL EXPENDITURE</b>             |      | <b>200,937</b>          | <b>4,775</b>          | <b>205,712</b>   | <b>166,321</b>          | <b>1,609</b>          | <b>167,930</b>   |
| <b>NET (EXPENDITURE)/INCOME</b>      | 11   | <b>(6,393)</b>          | <b>(3,835)</b>        | <b>(10,228)</b>  | <b>11,132</b>           | <b>8,547</b>          | <b>19,679</b>    |
| TRANSFERS BETWEEN FUNDS              |      |                         |                       |                  |                         |                       |                  |
|                                      |      | -                       | -                     | -                | -                       | -                     | -                |
| <b>NET MOVEMENT IN FUNDS</b>         |      | <b>(6,393)</b>          | <b>(3,835)</b>        | <b>(10,228)</b>  | <b>11,132</b>           | <b>8,547</b>          | <b>19,679</b>    |
| FUND BALANCES BROUGHT FORWARD        |      |                         |                       |                  |                         |                       |                  |
| At 1 January                         | 17   | 283,395                 | 31,027                | 314,422          | 272,263                 | 22,480                | 294,743          |
| <b>FUND BALANCES CARRIED FORWARD</b> |      |                         |                       |                  |                         |                       |                  |
| At 31 December                       | 17   | 277,002                 | 27,192                | 304,194          | 283,395                 | 31,027                | 314,422          |

All activities are classed as continuing. The Charity has had no recognised gains and losses during this year and last year other than the net expenditure for the financial year.

# Hawkhurst Community Hospital League of Friends

## BALANCE SHEET

31 December 2024

|                                                | Note | 2024<br>£ | 2023<br>£ |
|------------------------------------------------|------|-----------|-----------|
| <b>Fixed assets</b>                            |      |           |           |
| Tangible assets                                | 12   | 139,391   | 144,467   |
| <b>Current assets</b>                          |      |           |           |
| Stock                                          | 13   | 263       | 62        |
| Debtors                                        | 14   | 34,165    | 19,424    |
| Bank                                           |      | 135,158   | 156,069   |
|                                                |      | 169,586   | 175,555   |
| <b>Current liabilities</b>                     |      |           |           |
| Creditors: amounts falling due within one year | 15   | (4,783)   | (5,600)   |
| <b>Net current assets</b>                      |      | 164,803   | 169,955   |
| <b>Total assets</b>                            |      | 304,194   | 314,422   |
| <b>Funds:</b>                                  |      |           |           |
| Unrestricted Funds                             | 17   | 277,002   | 283,395   |
| Restricted Funds                               | 17   | 27,192    | 31,027    |
|                                                |      | 304,194   | 314,422   |

The financial statements on pages 6 to 14 were approved and authorised for issue by the trustees on 21 October 2025 and signed on their behalf by:

  
 .....  
 Dr C Dewing  
 Trustee

# Hawkhurst Community Hospital League of Friends

## ACCOUNTING POLICIES

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### **BASIS OF ACCOUNTING**

#### **a) Basis of preparation**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. Hawkhurst Community Hospital League of Friends meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### **b) Preparation of the accounts on a going concern basis**

The Trustees are satisfied that the charity has sufficient funds to cover net expenditure for the ensuing year after approval of these financial statements.

It is therefore the trustees' view that there are no material uncertainties regarding Hawkhurst Community Hospital League of Friends' ability to continue in business for the foreseeable future taking into account all available information, and have neither the intention nor the need to liquidate or curtail materially the scale of its operations, and have prepared the accounts on that assumption.

### **INCOME POLICY**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Legacies are recognised in the accounts when the amount and timing of receipt is probable to the satisfaction of the trustees.

Income tax recoverable in respect of deeds of covenant is included in the same period as the donation.

### **INVESTMENT INCOME**

Investment income is accounted for in the year in which the charity is entitled to receipt.

### **FUND ACCOUNTING**

Unrestricted funds are funds which are available to use at the discretion of the trustees in furtherance of the general objectives of the charity and which has not been designated for any other purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

### **EXPENDITURE POLICY**

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is charged against the category of resources expended from which it was incurred.

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.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly whilst others are apportioned on an appropriate basis.

### **COST OF RAISING FUNDS**

Cost of raising funds comprises those costs directly attributable to the Charity's fund raising activities.

# Hawkhurst Community Hospital League of Friends

## ACCOUNTING POLICIES

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### **CASH FLOW STATEMENT**

The Charity has taken advantage of the exemption from preparing a cash flow statement in accordance with FRS 102 on the basis that it qualifies as a small entity.

### **TANGIBLE FIXED ASSETS**

Assets costing £100 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation

### **DEPRECIATION**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                           |                           |
|---------------------------|---------------------------|
| Property and improvements | - 10% straight line basis |
| Fixtures and fittings     | - 10% straight line basis |
| Computer equipment        | - 25% straight line basis |

Depreciation is not provided on freehold land.

### **STOCK**

Stock is valued at the lower of cost or realisable value.

No value has been included for the items donated and held at the year end at the shop as the trustees consider it impractical to estimate the fair value of this stock. The value to the charity of the donated goods sold are recognised as income when sold.

### **DEBTORS**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

### **CASH AT BANK AND IN HAND**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **CREDITORS**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

### **FINANCIAL INSTRUMENTS**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### **OPERATING LEASE AGREEMENTS**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

# Hawkhurst Community Hospital League of Friends

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2024

|    |                                                   |                |                |
|----|---------------------------------------------------|----------------|----------------|
| 1. | DONATIONS                                         | 2024<br>£      | 2023<br>£      |
|    | Donations                                         | 11,719         | 13,932         |
|    | Grants                                            | 940            | -              |
|    | Gift Aid                                          | 1,000          | 2,322          |
|    |                                                   | <u>13,659</u>  | <u>16,254</u>  |
| 2. | CHARITABLE ACTIVITIES                             | 2024<br>£      | 2023<br>£      |
|    | WRAP Income                                       | <u>61,670</u>  | <u>50,682</u>  |
| 3. | FUNDRAISING INCOME                                | 2024<br>£      | 2023<br>£      |
|    | Shop income                                       | 104,551        | 117,854        |
|    | Other fundraising & events                        | 2,163          | 168            |
|    |                                                   | <u>106,714</u> | <u>118,022</u> |
| 4. | FUNDRAISING EXPENDITURE                           | 2024<br>£      | 2023<br>£      |
|    | Shop overheads (Note 7)                           | 106,152        | 67,816         |
|    | Purchase of goods                                 | 1,145          | 993            |
|    |                                                   | <u>107,297</u> | <u>68,809</u>  |
| 5. | CHARITABLE EXPENDITURE – supporting the community | 2024<br>£      | 2023<br>£      |
|    | Hospital equipment                                | 483            | 3,290          |
|    | Gardening                                         | 213            | 1,283          |
|    | Drinks machine                                    | 448            | 373            |
|    | Newspapers for Day Hospital                       | 2,705          | 955            |
|    | Patient entertainment & hospital staff support    | 523            | 2,340          |
|    | Donations                                         | 5,750          | 6,376          |
|    | WRAP running costs (note 8)                       | 71,678         | 64,572         |
|    | Support costs (note 6)                            | 16,615         | 19,932         |
|    |                                                   | <u>98,415</u>  | <u>99,121</u>  |

# Hawkhurst Community Hospital League of Friends

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2024

### 6. SUPPORT COSTS

|                                                 | 2024          | 2023          |
|-------------------------------------------------|---------------|---------------|
|                                                 | £             | £             |
| Adverts, postage, stationery and telephone      | 284           | 527           |
| Staff costs                                     | 10,637        | 12,728        |
| Staff mileage                                   | 393           | 515           |
| Legal & professional fees                       | 3,269         | 2,887         |
| Accountancy fees                                | 500           | 500           |
| Bank charges and interest                       | 230           | 250           |
| Depreciation                                    | 184           | 156           |
| Computer costs                                  | 368           | 1,230         |
| Sundry costs                                    | -             | 389           |
| Governance costs – independent examination fees | 750           | 750           |
|                                                 | <u>16,615</u> | <u>19,932</u> |

### 7. SHOP OVERHEADS

|                        | 2024           | 2023          |
|------------------------|----------------|---------------|
|                        | £              | £             |
| Staff costs            | 54,740         | 46,932        |
| Business rates         | 397            | 355           |
| Water                  | 175            | (221)         |
| Gas & electricity      | 3,177          | 2,631         |
| Insurance              | 710            | 1,311         |
| Card payment costs     | 996            | 1,143         |
| Telephone and internet | 308            | 461           |
| Depreciation           | 7,224          | 7,162         |
| Premises costs         | 38,425         | 8,042         |
|                        | <u>106,152</u> | <u>67,816</u> |

### 8. WRAP RUNNING COSTS

|                                            | 2024          | 2023          |
|--------------------------------------------|---------------|---------------|
|                                            | £             | £             |
| Insurance                                  | 731           | 638           |
| Other Costs                                | 877           | 301           |
| Depreciation                               | 137           | 114           |
| Activities and entertainers                | 4,298         | 2,898         |
| Cleaning & supplies                        | 2,427         | 2,516         |
| Computer costs                             | 1,412         | 1,220         |
| Food Costs and Kitchen & Catering Supplies | 7,671         | 6,107         |
| Dementia Management                        | 47,998        | 48,855        |
| Subsidised client fees                     | 3,698         | 1,231         |
| Marketing                                  | 294           | -             |
| Volunteer mileage                          | 1,835         | 692           |
| Bad debts                                  | 300           | -             |
|                                            | <u>71,678</u> | <u>64,572</u> |

# Hawkhurst Community Hospital League of Friends

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2024

### 9. EMPLOYEE COST

|                       | 2024<br>£     | 2023<br>£     |
|-----------------------|---------------|---------------|
| Salaries and wages    | 64,309        | 58,371        |
| Social security costs | -             | -             |
| Pension costs         | 1,068         | 1,289         |
|                       | <u>65,377</u> | <u>59,660</u> |

The average number of staff for the year was:

|        | 2024<br>No | 2023<br>No |
|--------|------------|------------|
| Shop   | 4          | 4          |
| Office | 1          | 1          |
|        | <u>5</u>   | <u>5</u>   |

No member of staff was paid more than £60,000 per annum during either year.

### 10. TRUSTEES' REMUNERATION

No trustee received any remuneration in either year. 2 trustees (2023: 2) received reimbursement of expenses during the year relating to purchases made on the charity's behalf totaling £963 (2023: £1,767).

### 11. NET (EXPENDITURE)/INCOME

| This is stated after charging: | 2024<br>£    | 2023<br>£    |
|--------------------------------|--------------|--------------|
| Depreciation                   | <u>7,545</u> | <u>7,432</u> |

### 12. FIXED ASSETS

|                     | Freehold<br>property and<br>improvements<br>£ | Fixtures and<br>fittings<br>£ | Computer<br>equipment<br>£ | Total<br>£     |
|---------------------|-----------------------------------------------|-------------------------------|----------------------------|----------------|
| Cost                |                                               |                               |                            |                |
| At 1 January 2024   | 171,621                                       | 5,063                         | 3,354                      | 180,038        |
| Additions           | 2,469                                         | -                             | -                          | 2,469          |
| At 31 December 2024 | <u>174,090</u>                                | <u>5,063</u>                  | <u>3,354</u>               | <u>182,507</u> |
| Depreciation        |                                               |                               |                            |                |
| At 1 January 2024   | 28,051                                        | 5,063                         | 2,457                      | 35,571         |
| Charge for the year | 7,224                                         | -                             | 321                        | 7,545          |
| At 31 December 2024 | <u>35,275</u>                                 | <u>5,063</u>                  | <u>2,778</u>               | <u>43,116</u>  |
| Net book value      |                                               |                               |                            |                |
| At 31 December 2024 | <u>138,815</u>                                | <u>-</u>                      | <u>576</u>                 | <u>139,391</u> |
| At 31 December 2023 | <u>143,570</u>                                | <u>-</u>                      | <u>897</u>                 | <u>144,467</u> |

# Hawkhurst Community Hospital League of Friends

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2024

|     |                                                                                                                            |                   |                   |
|-----|----------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
| 13. | STOCK                                                                                                                      | 2024              | 2023              |
|     |                                                                                                                            | £                 | £                 |
|     | Stock                                                                                                                      | 263               | 62                |
|     |                                                                                                                            | <u>          </u> | <u>          </u> |
| 14. | DEBTORS                                                                                                                    | 2024              | 2023              |
|     |                                                                                                                            | £                 | £                 |
|     | Trade debtors                                                                                                              | 5,750             | 1,185             |
|     | Other debtors                                                                                                              | 3,990             | 3,969             |
|     | Prepayments and accrued income                                                                                             | 24,425            | 14,270            |
|     |                                                                                                                            | <u>          </u> | <u>          </u> |
|     |                                                                                                                            | 34,165            | 19,424            |
|     |                                                                                                                            | <u>          </u> | <u>          </u> |
| 15. | CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR                                                                             | 2024              | 2023              |
|     |                                                                                                                            | £                 | £                 |
|     | Trade creditors                                                                                                            | 1,281             | 2,192             |
|     | Other taxation and social security                                                                                         | 1,756             | -                 |
|     | Accruals                                                                                                                   | 1,746             | 3,230             |
|     | Pension contributions                                                                                                      | -                 | 178               |
|     |                                                                                                                            | <u>          </u> | <u>          </u> |
|     |                                                                                                                            | 4,783             | 5,600             |
|     |                                                                                                                            | <u>          </u> | <u>          </u> |
| 16. | COMMITMENTS UNDER OPERATING LEASES                                                                                         |                   |                   |
|     | As at 31 December 2024, the charity had no future minimum lease payments under non-cancellable operating equipment leases. |                   |                   |

# Hawkhurst Community Hospital League of Friends

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2024

### 17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

|                       | 2024             |                    |                |
|-----------------------|------------------|--------------------|----------------|
|                       | Restricted Funds | Unrestricted Funds | Total Funds    |
|                       | £                | £                  | £              |
| Tangible Fixed Assets | 297              | 139,094            | 139,391        |
| Current assets        | 26,895           | 142,691            | 169,586        |
| Current liabilities   | -                | (4,783)            | (4,783)        |
|                       | <u>27,192</u>    | <u>277,002</u>     | <u>304,194</u> |

|                              | 2023                    |                           |                       |
|------------------------------|-------------------------|---------------------------|-----------------------|
|                              | <i>Restricted Funds</i> | <i>Unrestricted Funds</i> | <i>Total Funds</i>    |
|                              | £                       | £                         | £                     |
| <i>Tangible Fixed Assets</i> | <i>435</i>              | <i>144,032</i>            | <i>144,467</i>        |
| <i>Current assets</i>        | <i>30,592</i>           | <i>144,963</i>            | <i>175,555</i>        |
| <i>Current liabilities</i>   | <i>-</i>                | <i>(5,600)</i>            | <i>(5,600)</i>        |
|                              | <u><i>31,027</i></u>    | <u><i>283,395</i></u>     | <u><i>314,422</i></u> |

Restricted funds relate to a legacy which was specified to be used for the benefit of the Physiotherapy Department of which £20,587 was remaining at 31 December 2024 (2023: £20,587), £1,893 (2023: £1,893) in relation to funds raised during 2019 & 2020 for a sensory room and £4,712 (2023: £8,547) relating to a donation during the year towards WRAP.

### 18. TAX

Hawkhurst Community Hospital League of Friends is a registered charity and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

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# Accounts

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# Hawkhurst Community Hospital League of Friends

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

31 December 2023

Charity No. 252641

# Hawkhurst Community Hospital League of Friends

## LEGAL AND ADMINISTRATIVE INFORMATION

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### **President**

The Rt. Hon G Clark MP

### **Trustees**

The Trustees who served during the year and to the date of this report were:

|                 |                            |
|-----------------|----------------------------|
| Dr R Blundell   | Resigned 12 December 2023  |
| Mr H Cobbold    |                            |
| Dr C R Dewing   | Chair                      |
| Mr T Fagg       | Appointed 7 February 2023  |
| Mr T Gilbert    | Appointed 12 December 2023 |
| Mr P Hoole      | Resigned 20 March 2023     |
| Mr J Hunt       | Died 19 December 2023      |
| Mr J Newman     |                            |
| Mr W B Owen     |                            |
| Ms B S Palmer   | Appointed 13 February 2024 |
| Mrs J Pyne      |                            |
| Mr H Schalburg  |                            |
| Mr C Williamson |                            |

### **Charity Administrator/Secretary**

Ms A Tanner

### **Principal Office**

Hawkhurst Community Hospital  
High Street  
Hawkhurst  
Kent, TN18 4PU

### **Independent Examiner**

Sam Farren FCA DChA  
Orchard House  
42a Childsbridge Lane  
Kemsing  
Sevenoaks  
Kent, TN15 6QR

### **Bankers**

Natwest Bank plc  
High Street  
Cranbrook  
Kent, TN17 3EJ

Barclays Bank plc  
9 High Street  
Colchester  
Essex, CO1 1DA

# Hawkhurst Community Hospital League of Friends

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

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The Trustees of the Hawkhurst Community Hospital League of Friends (the Charity) present their report and financial statements for the year ended 31 December 2023. The financial statements comply with the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

### Legal and Administrative Information

The Charity's officers and trustees are:

#### President

The Rt. Hon G Clark MP

#### Trustees

The Trustees who served during the year and to the date of this report were:

|                 |                            |
|-----------------|----------------------------|
| Dr R Blundell   | Resigned 12 December 2023  |
| Mr H Cobbold    |                            |
| Dr C R Dewing   | Chair                      |
| Mr T Fagg       | Appointed 7 February 2023  |
| Mr T Gilbert    | Appointed 12 December 2023 |
| Mr P Hoole      | Resigned 20 March 2023     |
| Mr J Hunt       | Died 19 December 2023      |
| Mr J Newman     |                            |
| Mr W B Owen     |                            |
| Ms B S Palmer   | Appointed 13 February 2024 |
| Mrs J Pyne      |                            |
| Mr H Schalburg  |                            |
| Mr C Williamson |                            |

### Constitution and Objects

The Charity is constituted under the rules and objects adopted on 15 May 1967, amended 30 April 1992, April 2005 and 23 April 2009.

The Objects of the Charity are:

1. To mobilise, encourage, foster and maintain the interest and Support of the public in the patients and staff and to support the work of the hospital by voluntary service.
2. To raise, provide and receive funds for the purposes:
  - a. Either of supplementing, in such manner as the Charity thinks fit, the resources of the hospital service, or putting such funds, or any part thereof at the disposal of the Tunbridge Wells Health Authority or any successor Authority thereto to be applied at the discretion of such Authority in supplementing such resources.
  - b. Of supporting the patients and staff of the hospital, and;
  - c. Of supporting and relieving out-patients and former patients of the hospital and other invalids in the local community who are sick, convalescent, disabled, handicapped, infirm or in the need of financial assistance.
  - d. Using such funds as the Charity thinks fit for the purpose of promoting health in the wider community and relieving those in need due to other disadvantages related to ill health.

### Administration and Structure

The Charity is governed by a board of trustees who meet every two months. Day to day running of the Charity is delegated to the Charity Administrator who reports directly to the board of trustees.

### Method of appointment and recruitment of trustees

The trustees regularly review the skills needed on the trustee board and will approach a suitable candidate known to them from the local community.

# Hawkhurst Community Hospital League of Friends

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

---

### **Review of the Year**

The year continued unabated with much Hawkhurst Community Hospital League of Friends (HCHLOF) activity.

### ***Fundraising***

The Green Shop - our main interface with the people of Hawkhurst is situated on the High Street.

The Health and Safety report from 2023 had, unsurprisingly, thrown up many issues associated with a very old shop that needed urgent attention. A general overhaul of the shop was called for so a local architect, Marc Storms, was appointed and planning permission granted for works. We set about finding a suitable builder and eventually settled on Simon Russell (Che Design and Build) of Goudhurst. It had been felt that, as well as correcting the areas of the shop identified as not meeting the requirements of the Health and Safety Regulations, we could take this opportunity to extend the shop frontage and tidy up the area adjacent to the road.

We are most grateful to our Green Shop Manager, Marianne and her team of staff and volunteers in continuing to work tirelessly to keep the shop open and stocked under very challenging conditions, especially this year.

### ***WRAP***

The League's flagship project for Hawkhurst continues to provide vital daycare for sufferers of dementia and respite for their carers and has gone from strength to strength.

It has been suggested that we enhance the service by offering a third day into the future.

Our thanks go out to Sarah Caller and her team of staff and volunteers for all their work throughout the year.

### ***The Hospital***

Throughout the year we have continued to provide support to the Hawkhurst Community Hospital. The League has provided new televisions and remotes to all the patients rooms, daily newspapers in the Day Centre and a mobile provisions trolley. There are also complimentary warm drinks for visitors. Sarah, our cook, has been growing food in the garden within the hospital grounds - the League of Friends has given financial support to this project. We have also provided a storage facility nearby.

Our trustee, Mr Colin Williamson has kindly helped with the provision and maintenance of the television sets and has made himself available to repair on occasions the hospital ice machine and drinks dispenser.

### ***Provision of financial support***

We continue to financially support the Food4Families initiative in Hawkhurst that gifts food parcels to those in need each Wednesday from the Baptist Church Hall. In total 98 separate households in the Hawkhurst area have received in excess of 1500 meals.

### **Review of Financial Activities and Affairs**

In the financial year ending 31 December 2023 the Charity had income of £187,609 (2022: £162,461). Expenditure in the year was in the sum of £167,930 (2022: £136,728).

Costs of raising funds were £68,809 (2022: £55,786) representing the cost of running the shop, within which were £46,932 (2022: £37,503) in wages and £7,162 (2022: £7,162) in depreciation. Charitable expenditure was in the sum of £99,121 (2022: £80,942), of which £64,572 (2022: £57,366) represented WRAP running costs and £8,241 (2022: £4,328) related to supplies and equipment provided to the hospital. Support costs amounted to £19,932 (2022: £15,608).

### **Reserves Policy**

It is the policy of the charity to maintain its free reserves at a level that equates to approximately six months administration expenditure together with sufficient funds to cover the immediate charitable needs and a general reserve of approximately £15,000 to cover any unexpected calls on our funds. The funds were maintained at this level throughout the year. At 31 December 2023, unrestricted funds were £283,395 (2022: £272,263) of which £139,363 were free reserves (2022: £121,248) and restricted funds were £31,027 (2022: £22,480).

# Hawkhurst Community Hospital League of Friends

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

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### **Risk Management**

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

### **Public Benefit**

The Trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

The Trustees have reviewed the Charity's activities and confirm they meet the guidance given by the Charity Commission with regard to public benefit.

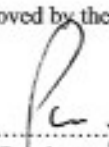
### **Statement of Trustees' Responsibilities**

The Charities Act 2011 requires the management committee as the Trustees of the Charity to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the management committee are required to:

- select suitable accounting policies and then 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; 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 records which 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. 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.

Approved by the Trustees and signed on their behalf by:

  
.....  
Dr C Dewing  
Trustee

22 October 2024

# Hawkhurst Community Hospital League of Friends

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAWKHURST COMMUNITY HOSPITAL LEAGUE OF FRIENDS

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I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2023, which are set out on pages 6 to 14.

### **Responsibilities and basis of report**

As the charity trustees, 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 charity'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 2011 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 the charity 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 applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*S. Farren*

Sam Farren FCA DChA  
Sevenoaks

23 October 2024

# Hawkhurst Community Hospital League of Friends

## STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2023

|                                 |      | 2023                    |                       |                  | 2022                    |                       |                  |
|---------------------------------|------|-------------------------|-----------------------|------------------|-------------------------|-----------------------|------------------|
|                                 | Note | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£ | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£ |
| INCOME FROM:                    |      |                         |                       |                  |                         |                       |                  |
| Donations and legacies          |      |                         |                       |                  |                         |                       |                  |
| Donations and grants            | 1    | 6,098                   | 10,156                | 16,254           | 5,569                   | -                     | 5,569            |
| Legacies and Memorial Donations |      | 393                     | -                     | 393              | -                       | -                     | -                |
| Subscriptions                   |      | 1,991                   | -                     | 1,991            | 2,296                   | -                     | 2,296            |
| Charitable activities           | 2    | 50,682                  | -                     | 50,682           | 45,874                  | -                     | 45,874           |
| Other trading activities        |      |                         |                       |                  |                         |                       |                  |
| Fundraising                     | 3    | 118,022                 | -                     | 118,022          | 107,174                 | 1,500                 | 108,674          |
| Investments                     |      | 267                     | -                     | 267              | 48                      | -                     | 48               |
| <b>TOTAL INCOME</b>             |      | <b>177,453</b>          | <b>10,156</b>         | <b>187,609</b>   | <b>160,961</b>          | <b>1,500</b>          | <b>162,461</b>   |
| EXPENDITURE ON;                 |      |                         |                       |                  |                         |                       |                  |
| Raising funds                   | 4    | 68,809                  | -                     | 68,809           | 55,786                  | -                     | 55,786           |
| Charitable activities           | 5    | 97,512                  | 1,609                 | 99,121           | 80,942                  | -                     | 80,942           |
| <b>TOTAL EXPENDITURE</b>        |      | <b>166,321</b>          | <b>1,609</b>          | <b>167,930</b>   | <b>136,728</b>          | <b>-</b>              | <b>136,728</b>   |
| <b>NET INCOME</b>               | 11   | <b>11,132</b>           | <b>8,547</b>          | <b>19,679</b>    | <b>24,233</b>           | <b>1,500</b>          | <b>25,733</b>    |
| TRANSFERS BETWEEN FUNDS         |      |                         |                       |                  |                         |                       |                  |
|                                 |      | -                       | -                     | -                | -                       | -                     | -                |
| <b>NET MOVEMENT IN FUNDS</b>    |      | <b>11,132</b>           | <b>8,547</b>          | <b>19,679</b>    | <b>24,233</b>           | <b>1,500</b>          | <b>25,733</b>    |
| FUND BALANCES BROUGHT FORWARD   |      |                         |                       |                  |                         |                       |                  |
| At 1 January                    | 17   | 272,263                 | 22,480                | 294,743          | 248,030                 | 20,980                | 269,010          |
| FUND BALANCES CARRIED FORWARD   |      |                         |                       |                  |                         |                       |                  |
| At 31 December                  | 17   | 283,395                 | 31,027                | 314,422          | 272,263                 | 22,480                | 294,743          |

All activities are classed as continuing. The Charity has had no recognised gains and losses during this year and last year other than the net expenditure for the financial year.

Hawkhurst Community Hospital League of Friends  
BALANCE SHEET  
31 December 2023

|                                                | Note | 2023<br>£ | 2022<br>£ |
|------------------------------------------------|------|-----------|-----------|
| <b>Fixed assets</b>                            |      |           |           |
| Tangible assets                                | 12   | 144,467   | 151,015   |
| <b>Current assets</b>                          |      |           |           |
| Stock                                          | 13   | 62        | 242       |
| Debtors                                        | 14   | 19,424    | 6,242     |
| Bank                                           |      | 156,069   | 144,511   |
|                                                |      | 175,555   | 150,995   |
| <b>Current liabilities</b>                     |      |           |           |
| Creditors: amounts falling due within one year | 15   | (5,600)   | (7,267)   |
| <b>Net current assets</b>                      |      | 169,955   | 143,728   |
| <b>Total assets</b>                            |      | 314,422   | 294,743   |
| <b>Funds:</b>                                  |      |           |           |
| Unrestricted Funds                             | 17   | 283,395   | 272,263   |
| Restricted Funds                               | 17   | 31,027    | 22,480    |
|                                                |      | 314,422   | 294,743   |

The financial statements on pages 6 to 14 were approved and authorised for issue by the trustees on 22 October 2024 and signed on their behalf by:

  
.....  
Dr C Dewing  
Trustee

# Hawkhurst Community Hospital League of Friends

## ACCOUNTING POLICIES

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### **BASIS OF ACCOUNTING**

#### **a) Basis of preparation**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. Hawkhurst Community Hospital League of Friends meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### **b) Preparation of the accounts on a going concern basis**

The Trustees are satisfied that the charity has sufficient funds to cover net expenditure for the ensuing year after approval of these financial statements.

It is therefore the trustees' view that there are no material uncertainties regarding Hawkhurst Community Hospital League of Friends' ability to continue in business for the foreseeable future taking into account all available information, and have neither the intention nor the need to liquidate or curtail materially the scale of its operations, and have prepared the accounts on that assumption.

### **INCOME POLICY**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Legacies are recognised in the accounts when the amount and timing of receipt is probable to the satisfaction of the trustees.

Income tax recoverable in respect of deeds of covenant is included in the same period as the donation.

### **INVESTMENT INCOME**

Investment income is accounted for in the year in which the charity is entitled to receipt.

### **FUND ACCOUNTING**

Unrestricted funds are funds which are available to use at the discretion of the trustees in furtherance of the general objectives of the charity and which has not been designated for any other purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

### **EXPENDITURE POLICY**

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is charged against the category of resources expended from which it was incurred.

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.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly whilst others are apportioned on an appropriate basis.

### **COST OF RAISING FUNDS**

Cost of raising funds comprises those costs directly attributable to the Charity's fund raising activities.

# Hawkhurst Community Hospital League of Friends

## ACCOUNTING POLICIES

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### **CASH FLOW STATEMENT**

The Charity has taken advantage of the exemption from preparing a cash flow statement in accordance with FRS 102 on the basis that it qualifies as a small entity.

### **TANGIBLE FIXED ASSETS**

Assets costing £100 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation

### **DEPRECIATION**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                           |                           |
|---------------------------|---------------------------|
| Property and improvements | - 10% straight line basis |
| Fixtures and fittings     | - 10% straight line basis |
| Computer equipment        | - 25% straight line basis |

Depreciation is not provided on freehold land.

### **STOCK**

Stock is valued at the lower of cost or realisable value.

No value has been included for the items donated and held at the year end at the shop as the trustees consider it impractical to estimate the fair value of this stock. The value to the charity of the donated goods sold are recognised as income when sold.

### **DEBTORS**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

### **CASH AT BANK AND IN HAND**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **CREDITORS**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

### **FINANCIAL INSTRUMENTS**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### **OPERATING LEASE AGREEMENTS**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

# Hawkhurst Community Hospital League of Friends

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2023

|    |                                                   |                |                |
|----|---------------------------------------------------|----------------|----------------|
| 1. | DONATIONS                                         | 2023<br>£      | 2022<br>£      |
|    | Donations                                         | 13,932         | 4,901          |
|    | Gift Aid                                          | 2,322          | 668            |
|    |                                                   | <u>16,254</u>  | <u>5,569</u>   |
| 2. | CHARITABLE ACTIVITIES                             | 2023<br>£      | 2022<br>£      |
|    | WRAP Income                                       | 50,682         | 45,874         |
|    |                                                   | <u>50,682</u>  | <u>45,874</u>  |
| 3. | FUNDRAISING INCOME                                | 2023<br>£      | 2022<br>£      |
|    | Shop income                                       | 117,854        | 107,087        |
|    | Other                                             | 168            | 1,587          |
|    |                                                   | <u>118,022</u> | <u>108,674</u> |
| 4. | FUNDRAISING EXPENDITURE                           | 2023<br>£      | 2022<br>£      |
|    | Shop overheads (Note 7)                           | 67,816         | 55,229         |
|    | Purchase of goods (adjusted for stock)            | 993            | 557            |
|    |                                                   | <u>68,809</u>  | <u>55,786</u>  |
| 5. | CHARITABLE EXPENDITURE – supporting the community | 2023<br>£      | 2022<br>£      |
|    | Hospital equipment                                | 3,290          | 880            |
|    | Gardening                                         | 1,283          | 582            |
|    | Drinks machine                                    | 373            | 564            |
|    | Newspapers for Day Hospital                       | 955            | -              |
|    | Patient entertainment & hospital staff support    | 2,340          | 2,302          |
|    | Donations                                         | 6,376          | 3,640          |
|    | WRAP running costs (note 8)                       | 64,572         | 57,366         |
|    | Support costs (note 6)                            | 19,932         | 15,608         |
|    |                                                   | <u>99,121</u>  | <u>80,942</u>  |

# Hawkhurst Community Hospital League of Friends

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2023

### 6. SUPPORT COSTS

|                                                 | 2023          | 2022          |
|-------------------------------------------------|---------------|---------------|
|                                                 | £             | £             |
| Adverts, postage, stationery and telephone      | 527           | 410           |
| Staff costs                                     | 12,728        | 11,070        |
| Staff mileage                                   | 515           | 975           |
| Legal & professional fees                       | 2,887         | 633           |
| Accountancy fees                                | 500           | 500           |
| Bank charges and interest                       | 250           | 270           |
| Depreciation                                    | 156           | 100           |
| Computer costs                                  | 1,230         | 900           |
| Sundry costs                                    | 389           | -             |
| Governance costs – independent examination fees | 750           | 750           |
|                                                 | <u>19,932</u> | <u>15,608</u> |

### 7. SHOP OVERHEADS

|                        | 2023          | 2022          |
|------------------------|---------------|---------------|
|                        | £             | £             |
| Staff costs            | 46,932        | 37,503        |
| Business rates         | 355           | 706           |
| Water                  | (221)         | 268           |
| Gas & electricity      | 2,631         | 2,259         |
| Insurance              | 1,311         | 1,076         |
| Card payment costs     | 1,143         | 1,014         |
| Telephone and internet | 461           | 477           |
| Depreciation           | 7,162         | 7,162         |
| Premises costs         | 8,042         | 4,764         |
|                        | <u>67,816</u> | <u>55,229</u> |

### 8. WRAP RUNNING COSTS

|                                            | 2023          | 2022          |
|--------------------------------------------|---------------|---------------|
|                                            | £             | £             |
| Insurance                                  | 638           | 1,124         |
| Other Costs                                | 301           | 1,144         |
| Depreciation                               | 114           | 94            |
| Therapeutic music sessions                 | 2,898         | 1,543         |
| Cleaning & supplies                        | 2,516         | 2,101         |
| Computer costs                             | 1,220         | 1,072         |
| Food Costs and Kitchen & Catering Supplies | 6,107         | 4,055         |
| Dementia Management                        | 48,855        | 45,643        |
| Subsidised client fees                     | 1,231         | -             |
| Training                                   | -             | 390           |
| Volunteer mileage                          | 692           | -             |
| Bad debts                                  | -             | 200           |
|                                            | <u>64,572</u> | <u>57,366</u> |

# Hawkhurst Community Hospital League of Friends

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2023

### 9. EMPLOYEE COST

|                       | 2023<br>£     | 2022<br>£     |
|-----------------------|---------------|---------------|
| Salaries and wages    | 58,371        | 47,551        |
| Social security costs | -             | -             |
| Pension costs         | 1,289         | 1,022         |
|                       | <u>59,660</u> | <u>48,573</u> |

The average number of staff for the year was:

|        | 2023<br>No | 2022<br>No |
|--------|------------|------------|
| Shop   | 4          | 3          |
| Office | 1          | 1          |
|        | <u>5</u>   | <u>4</u>   |

No member of staff was paid more than £60,000 per annum during either year.

### 10. TRUSTEES' REMUNERATION

No trustee received any remuneration in either year. 2 trustees (2022: 4) received reimbursement of expenses during the year relating to purchases made on the charity's behalf totaling £1,767 (2022: £1,663).

### 11. NET INCOME

| This is stated after charging: | 2023<br>£    | 2022<br>£    |
|--------------------------------|--------------|--------------|
| Depreciation                   | <u>7,432</u> | <u>7,356</u> |

### 12. FIXED ASSETS

|                     | Freehold<br>property and<br>improvements<br>£ | Fixtures and<br>fittings<br>£ | Computer<br>equipment<br>£ | Total<br>£     |
|---------------------|-----------------------------------------------|-------------------------------|----------------------------|----------------|
| Cost                |                                               |                               |                            |                |
| At 1 January 2023   | 171,621                                       | 5,063                         | 2,470                      | 179,154        |
| Additions           | -                                             | -                             | 884                        | 884            |
| At 31 December 2023 | <u>171,621</u>                                | <u>5,063</u>                  | <u>3,354</u>               | <u>180,038</u> |
| Depreciation        |                                               |                               |                            |                |
| At 1 January 2023   | 20,889                                        | 5,063                         | 2,187                      | 28,139         |
| Charge for the year | 7,162                                         | -                             | 270                        | 7,432          |
| At 31 December 2023 | <u>28,051</u>                                 | <u>5,063</u>                  | <u>2,457</u>               | <u>35,571</u>  |
| Net book value      |                                               |                               |                            |                |
| At 31 December 2023 | <u>143,570</u>                                | <u>-</u>                      | <u>897</u>                 | <u>144,467</u> |
| At 31 December 2022 | <u>150,732</u>                                | <u>-</u>                      | <u>283</u>                 | <u>151,015</u> |

# Hawkhurst Community Hospital League of Friends

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2023

### 13. STOCK

|       | 2023      | 2022       |
|-------|-----------|------------|
|       | £         | £          |
| Stock | 62        | 242        |
|       | <u>62</u> | <u>242</u> |

### 14. DEBTORS

|                                | 2023          | 2022         |
|--------------------------------|---------------|--------------|
|                                | £             | £            |
| Trade debtors                  | 1,185         | 1,164        |
| Other debtors                  | 3,969         | 668          |
| Prepayments and accrued income | 14,270        | 4,410        |
|                                | <u>19,424</u> | <u>6,242</u> |

### 15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                                    | 2023         | 2022         |
|------------------------------------|--------------|--------------|
|                                    | £            | £            |
| Trade creditors                    | 2,192        | 4,442        |
| Other taxation and social security | -            | 1,553        |
| Accruals                           | 3,230        | 1,272        |
| Pension contributions              | 178          | -            |
|                                    | <u>5,600</u> | <u>7,267</u> |

### 16. COMMITMENTS UNDER OPERATING LEASES

As at 31 December 2023, the charity had no future minimum lease payments under non-cancellable operating equipment leases.

# Hawkhurst Community Hospital League of Friends

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2023

### 17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

|                       | 2023                     |                            |                     |
|-----------------------|--------------------------|----------------------------|---------------------|
|                       | Restricted<br>Funds<br>£ | Unrestricted<br>Funds<br>£ | Total<br>Funds<br>£ |
| Tangible Fixed Assets | 435                      | 144,032                    | 144,467             |
| Current assets        | 30,592                   | 144,963                    | 175,555             |
| Current liabilities   | -                        | (5,600)                    | (5,600)             |
|                       | <u>31,027</u>            | <u>283,395</u>             | <u>314,422</u>      |

|                              | 2022                              |                                     |                              |
|------------------------------|-----------------------------------|-------------------------------------|------------------------------|
|                              | <i>Restricted<br/>Funds<br/>£</i> | <i>Unrestricted<br/>Funds<br/>£</i> | <i>Total<br/>Funds<br/>£</i> |
| <i>Tangible Fixed Assets</i> | -                                 | 151,015                             | 151,015                      |
| <i>Current assets</i>        | 22,480                            | 128,515                             | 150,995                      |
| <i>Current liabilities</i>   | -                                 | (7,267)                             | (7,267)                      |
|                              | <u>22,480</u>                     | <u>272,263</u>                      | <u>294,743</u>               |

Restricted funds relate to a legacy which was specified to be used for the benefit of the Physiotherapy Department of which £20,587 was remaining at 31 December 2023 (2022: £20,587), £1,893 (2022: £1,893) in relation to funds raised during 2019 & 2020 for a sensory room and £8,547 (2022: £nil) relating to a donation during the year towards WRAP.

### 18. TAX

Hawkhurst Community Hospital League of Friends is a registered charity and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

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# Accounts

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# Hawkhurst Community Hospital League of Friends

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

31 December 2022

Charity No. 252641

# Hawkhurst Community Hospital League of Friends

## LEGAL AND ADMINISTRATIVE INFORMATION

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### **President**

The Rt. Hon G Clark MP

### **Trustees**

The Trustees who served during the year and to the date of this report were:

|                 |                                                       |
|-----------------|-------------------------------------------------------|
| Dr R Blundell   |                                                       |
| Mr H Cobbold    |                                                       |
| Mrs T Cobbold   | Resigned 29 November 2022                             |
| Mr K Day        | Resigned 20 September 2022                            |
| Dr C R Dewing   | Chair (from April 2022)                               |
| Mr T Fagg       | Appointed 7 February 2023                             |
| Miss V Fields   | Resigned 28 June 2022                                 |
| Mr P Hoole      | Interim Chair (to April 2022), Resigned 20 March 2023 |
| Mr J Hunt       |                                                       |
| Mr J Newman     |                                                       |
| Mr W B Owen     |                                                       |
| Mrs J Pyne      | Appointed 21 June 2022                                |
| Mr H Schalburg  | Appointed 21 June 2022                                |
| Mr C Williamson |                                                       |

### **Charity Administrator/Secretary**

Ms A Tanner

### **Principal Office**

Hawkhurst Community Hospital  
High Street  
Hawkhurst  
Kent, TN18 4PU

### **Independent Examiner**

Sam Farren FCA DChA  
Orchard House  
42a Childsbridge Lane  
Kemsing  
Sevenoaks  
Kent, TN15 6QR

### **Bankers**

Natwest Bank plc  
High Street  
Cranbrook  
Kent, TN17 3EJ

Barclays Bank plc  
9 High Street  
Colchester  
Essex, CO1 1DA

# Hawkhurst Community Hospital League of Friends

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

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The Trustees of the Hawkhurst Community Hospital League of Friends (the Charity) present their report and financial statements for the year ended 31 December 2022. The financial statements comply with the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### Legal and Administrative Information

The Charity's officers and trustees are:

#### President

The Rt. Hon G Clark MP

#### Trustees

The Trustees who served during the year and to the date of this report were:

|                 |                                                       |
|-----------------|-------------------------------------------------------|
| Dr R Blundell   |                                                       |
| Mr H Cobbold    |                                                       |
| Mrs T Cobbold   | Resigned 29 November 2022                             |
| Mr K Day        | Resigned 20 September 2022                            |
| Dr C R Dewing   | Chair (from April 2022)                               |
| Mr T Fagg       | Appointed 7 February 2023                             |
| Miss V Fields   | Resigned 28 June 2022                                 |
| Mr P Hoole      | Interim Chair (to April 2022), Resigned 20 March 2023 |
| Mr J Hunt       |                                                       |
| Mr J Newman     |                                                       |
| Mr W B Owen     |                                                       |
| Mrs J Pyne      | Appointed 21 June 2022                                |
| Mr H Schalburg  | Appointed 21 June 2022                                |
| Mr C Williamson |                                                       |

### Constitution and Objects

The Charity is constituted under the rules and objects adopted on 15 May 1967, amended 30 April 1992, April 2005 and 23 April 2009.

The Objects of the Charity are:

1. To mobilise, encourage, foster and maintain the interest and Support of the public in the patients and staff and to support the work of the hospital by voluntary service.
2. To raise, provide and receive funds for the purposes:
  - a. Either of supplementing, in such manner as the Charity thinks fit, the resources of the hospital service, or putting such funds, or any part thereof at the disposal of the Tunbridge Wells Health Authority or any successor Authority thereto to be applied at the discretion of such Authority in supplementing such resources.
  - b. Of supporting the patients and staff of the hospital, and;
  - c. Of supporting and relieving out-patients and former patients of the hospital and other invalids in the local community who are sick, convalescent, disabled, handicapped, infirm or in the need of financial assistance.
  - d. Using such funds as the Charity thinks fit for the purpose of promoting health in the wider community and relieving those in need due to other disadvantages related to ill health.

### Administration and Structure

The Charity is governed by a board of trustees who meet quarterly. Day to day running of the Charity is delegated to the Charity Administrator who reports directly to the board of trustees.

### Method of appointment and recruitment of trustees

The trustees regularly review the skills needed on the trustee board and will approach a suitable candidate known to them from the local community.

# Hawkhurst Community Hospital League of Friends

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

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### **Review of the Year**

Our charity, having been in existence for 50+ years, provides financial support for those in need within our community - without that support we believe that our society locally would be much poorer and fragile.

### ***Fundraising***

Currently, our charity is almost entirely dependent on income from the Green Shop. Our staff and volunteers work tirelessly.

### ***WRAP***

We currently support WRAP - a unique Day Centre for Dementia sufferers run by Sarah Caller and her colleagues. This requires dedication on their part. We hope to expand from 2 to 3 days a week in the coming year with this extra day being made available to those people who are in the early stages of cognitive decline, acting as a platform to support and stimulate mental health.

### ***The Hospital***

The community hospital in Hawkhurst has been a constant focus for the League of Friends. Although the hospital is administered by the community health trust there are many things that it cannot afford to provide. The League of Friends is here to try and plug the holes.

Our Chair meets with other Chairs of Leagues of Friends to share ideas and think of other things that might be useful in helping hospital patients in the future.

### ***Provision of financial support***

We also give financial support for Food4 Families, a local community group providing food parcels for local residents who are having trouble feeding themselves. We continue to work to raise awareness of this ongoing crisis.

### **Review of Financial Activities and Affairs**

In the financial year ending 31 December 2022 the Charity had income of £162,461 (2021: £100,150). Expenditure in the year was in the sum of £136,728 (2021: £80,762).

Costs of raising funds were £55,786 (2021: £42,498) representing the cost of running the shop, within which were £37,503 (2021: £26,934) in wages and £7,162 (2021: £7,162) in depreciation. Charitable expenditure was in the sum of £80,942 (2021: £38,264), of which £57,366 (2021: £29,636) represented WRAP running costs and £4,328 (2021: £3,821) related to supplies and equipment provided to the hospital. Support costs amounted to £15,608 (2021: £4,203).

### **Reserves Policy**

It is the policy of the charity to maintain its free reserves at a level that equates to approximately six months administration expenditure together with sufficient funds to cover the immediate charitable needs and a general reserve of approximately £15,000 to cover any unexpected calls on our funds. The funds were maintained at this level throughout the year. At 31 December 2022, unrestricted funds were £272,263 (2021: £248,030) of which £121,248 were free reserves (2021: £89,659) and restricted funds were £22,480 (2021: £20,980).

### **Risk Management**

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

### **Public Benefit**

The Trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

The Trustees have reviewed the Charity's activities and confirm they meet the guidance given by the Charity Commission with regard to public benefit.

# Hawkhurst Community Hospital League of Friends

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

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### Statement of Trustees' Responsibilities

The Charities Act 2011 requires the management committee as the Trustees of the Charity to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the management committee are required to:

- select suitable accounting policies and then 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; 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 records which 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. 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.

Approved by the Trustees and signed on their behalf by:

  
.....  
Dr C Dewing  
Trustee

30 October 2023

# Hawkhurst Community Hospital League of Friends

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAWKHURST COMMUNITY HOSPITAL LEAGUE OF FRIENDS

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I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2022, which are set out on pages 6 to 14.

### **Responsibilities and basis of report**

As the charity trustees, 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 charity'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 2011 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 the charity 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 applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Sam Farren FCA DChA  
Sevenoaks

31 October 2023

# Hawkhurst Community Hospital League of Friends

## STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2022

|                                      |      | 2022                    |                       |                  | 2021                    |                       |                  |
|--------------------------------------|------|-------------------------|-----------------------|------------------|-------------------------|-----------------------|------------------|
|                                      | Note | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£ | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£ |
| INCOME FROM:                         |      |                         |                       |                  |                         |                       |                  |
| Donations and legacies               |      |                         |                       |                  |                         |                       |                  |
| Donations and grants                 | 1    | 5,569                   | -                     | 5,569            | 18,500                  | -                     | 18,500           |
| Legacies and Memorial Donations      |      | -                       | -                     | -                | 950                     | -                     | 950              |
| Subscriptions                        |      | 2,296                   | -                     | 2,296            | 2,534                   | -                     | 2,534            |
| Charitable activities                | 2    | 45,874                  | -                     | 45,874           | 17,395                  | -                     | 17,395           |
| Other trading activities             |      |                         |                       |                  |                         |                       |                  |
| Fundraising                          | 3    | 107,174                 | 1,500                 | 108,674          | 60,769                  | -                     | 60,769           |
| Investments                          |      | 48                      | -                     | 48               | 2                       | -                     | 2                |
| <b>TOTAL INCOME</b>                  |      | <b>160,961</b>          | <b>1,500</b>          | <b>162,461</b>   | <b>100,150</b>          | <b>-</b>              | <b>100,150</b>   |
| EXPENDITURE ON;                      |      |                         |                       |                  |                         |                       |                  |
| Raising funds                        | 4    | 55,786                  | -                     | 55,786           | (42,498)                | -                     | (42,498)         |
| Charitable activities                | 5    | 80,942                  | -                     | 80,942           | (38,264)                | -                     | (38,264)         |
| <b>TOTAL EXPENDITURE</b>             |      | <b>136,728</b>          | <b>-</b>              | <b>136,728</b>   | <b>(80,762)</b>         | <b>-</b>              | <b>(80,762)</b>  |
| <b>NET INCOME</b>                    | 11   | <b>24,233</b>           | <b>1,500</b>          | <b>25,733</b>    | <b>19,388</b>           | <b>-</b>              | <b>19,388</b>    |
| TRANSFERS BETWEEN FUNDS              |      | -                       | -                     | -                | -                       | -                     | -                |
| <b>NET MOVEMENT IN FUNDS</b>         |      | <b>24,233</b>           | <b>1,500</b>          | <b>25,733</b>    | <b>19,388</b>           | <b>-</b>              | <b>19,388</b>    |
| <b>FUND BALANCES BROUGHT FORWARD</b> |      |                         |                       |                  |                         |                       |                  |
| At 1 January                         | 17   | 248,030                 | 20,980                | 269,010          | 228,642                 | 20,980                | 249,622          |
| <b>FUND BALANCES CARRIED FORWARD</b> |      |                         |                       |                  |                         |                       |                  |
| At 31 December                       | 17   | 272,263                 | 22,480                | 294,743          | 248,030                 | 20,980                | 269,010          |

All activities are classed as continuing. The Charity has had no recognised gains and losses during this year and last year other than the net expenditure for the financial year.

# Hawkhurst Community Hospital League of Friends

## BALANCE SHEET

31 December 2022

|                                                | Note | 2022<br>£ | 2021<br>£ |
|------------------------------------------------|------|-----------|-----------|
| <b>Fixed assets</b>                            |      |           |           |
| Tangible assets                                | 12   | 151,015   | 158,371   |
| <b>Current assets</b>                          |      |           |           |
| Stock                                          | 13   | 242       | -         |
| Debtors                                        | 14   | 6,242     | 3,641     |
| Bank                                           |      | 144,511   | 111,430   |
|                                                |      | 150,995   | 115,071   |
| <b>Current liabilities</b>                     |      |           |           |
| Creditors: amounts falling due within one year | 15   | (7,267)   | (4,432)   |
| <b>Net current assets</b>                      |      | 143,728   | 110,639   |
| <b>Total assets</b>                            |      | 294,743   | 269,010   |
| <b>Funds:</b>                                  |      |           |           |
| Unrestricted Funds                             | 17   | 272,263   | 248,030   |
| Restricted Funds                               | 17   | 22,480    | 20,980    |
|                                                |      | 294,743   | 269,010   |

The financial statements on pages 6 to 14 were approved and authorised for issue by the trustees on 30 October 2023 and signed on their behalf by:



Dr C Dewing  
Trustee

# Hawkhurst Community Hospital League of Friends

## ACCOUNTING POLICIES

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### **BASIS OF ACCOUNTING**

#### **a) Basis of preparation**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. Hawkhurst Community Hospital League of Friends meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### **b) Preparation of the accounts on a going concern basis**

The Trustees are satisfied that the charity has sufficient funds to cover net expenditure for the ensuing year after approval of these financial statements.

It is therefore the trustees' view that there are no material uncertainties regarding Hawkhurst Community Hospital League of Friends' ability to continue in business for the foreseeable future taking into account all available information, and have neither the intention nor the need to liquidate or curtail materially the scale of its operations, and have prepared the accounts on that assumption.

### **INCOME POLICY**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Legacies are recognised in the accounts when the amount and timing of receipt is probable to the satisfaction of the trustees.

Income tax recoverable in respect of deeds of covenant is included in the same period as the donation.

### **INVESTMENT INCOME**

Investment income is accounted for in the year in which the charity is entitled to receipt.

### **FUND ACCOUNTING**

Unrestricted funds are funds which are available to use at the discretion of the trustees in furtherance of the general objectives of the charity and which has not been designated for any other purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

### **EXPENDITURE POLICY**

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is charged against the category of resources expended from which it was incurred.

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.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly whilst others are apportioned on an appropriate basis.

### **COST OF RAISING FUNDS**

Cost of raising funds comprises those costs directly attributable to the Charity's fund raising activities.

# Hawkhurst Community Hospital League of Friends

## ACCOUNTING POLICIES

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### **CASH FLOW STATEMENT**

The Charity has taken advantage of the exemption from preparing a cash flow statement in accordance with FRS 102 on the basis that it qualifies as a small entity.

### **TANGIBLE FIXED ASSETS**

Assets costing £100 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation

### **DEPRECIATION**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                           |                           |
|---------------------------|---------------------------|
| Property and improvements | - 10% straight line basis |
| Fixtures and fittings     | - 10% straight line basis |
| Computer equipment        | - 25% straight line basis |

Depreciation is not provided on freehold land.

### **STOCK**

Stock is valued at the lower of cost or realisable value.

No value has been included for the items donated and held at the year end at the shop as the trustees consider it impractical to estimate the fair value of this stock. The value to the charity of the donated goods sold are recognised as income when sold.

### **DEBTORS**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

### **CASH AT BANK AND IN HAND**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **CREDITORS**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

### **FINANCIAL INSTRUMENTS**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### **OPERATING LEASE AGREEMENTS**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

# Hawkhurst Community Hospital League of Friends

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2022

|    |                                                   |                |               |
|----|---------------------------------------------------|----------------|---------------|
| 1. | DONATIONS AND GRANTS                              | 2022<br>£      | 2021<br>£     |
|    | Donations                                         | 4,901          | 808           |
|    | Grants                                            | -              | 17,215        |
|    | Gift Aid                                          | 668            | 477           |
|    |                                                   | <u>5,569</u>   | <u>18,500</u> |
| 2. | CHARITABLE ACTIVITIES                             | 2022<br>£      | 2021<br>£     |
|    | WRAP Income                                       | 45,874         | 17,395        |
|    |                                                   | <u>45,874</u>  | <u>17,395</u> |
| 3. | FUNDRAISING INCOME                                | 2022<br>£      | 2021<br>£     |
|    | Shop income                                       | 107,087        | 60,481        |
|    | Other                                             | 1,587          | 288           |
|    |                                                   | <u>108,674</u> | <u>60,769</u> |
| 4. | FUNDRAISING EXPENDITURE                           | 2022<br>£      | 2021<br>£     |
|    | Shop overheads (Note 7)                           | 55,229         | 41,957        |
|    | Purchase of goods (adjusted for stock)            | 557            | 541           |
|    |                                                   | <u>55,786</u>  | <u>42,498</u> |
| 5. | CHARITABLE EXPENDITURE – supporting the community | 2022<br>£      | 2021<br>£     |
|    | Hospital equipment, consultants,                  |                |               |
|    | Physiotherapy dept. and outpatients               | 880            | 406           |
|    | Gardening                                         | 582            | 724           |
|    | Drinks machine                                    | 564            | 179           |
|    | Newspapers for Day Hospital                       | -              | (41)          |
|    | Patient entertainment & hospital staff support    | 2,302          | 2,553         |
|    | Donations                                         | 3,640          | 604           |
|    | WRAP running costs (note 8)                       | 57,366         | 29,636        |
|    | Support costs (note 6)                            | 15,608         | 4,203         |
|    |                                                   | <u>80,942</u>  | <u>38,264</u> |

# Hawkhurst Community Hospital League of Friends

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2022

### 6. SUPPORT COSTS

|                                                 | 2022          | 2021         |
|-------------------------------------------------|---------------|--------------|
|                                                 | £             | £            |
| Adverts, postage, stationery and telephone      | 410           | 434          |
| Staff costs                                     | 11,070        | 1,162        |
| Volunteer & staff mileage                       | 975           | -            |
| Legal & professional fees                       | 633           | 586          |
| Accountancy fees                                | 500           | 500          |
| Bank charges and interest                       | 270           | 233          |
| Depreciation                                    | 100           | 17           |
| Computer costs                                  | 900           | 521          |
| Governance costs – independent examination fees | 750           | 750          |
|                                                 | <u>15,608</u> | <u>4,203</u> |

### 7. SHOP OVERHEADS

|                        | 2022          | 2021          |
|------------------------|---------------|---------------|
|                        | £             | £             |
| Staff costs            | 37,503        | 26,934        |
| Business rates         | 706           | 305           |
| Water                  | 268           | 163           |
| Gas & electricity      | 2,259         | 1,855         |
| Insurance              | 1,076         | 1,017         |
| Card payment costs     | 1,014         | 1,300         |
| Telephone and internet | 477           | 417           |
| Depreciation           | 7,162         | 7,162         |
| Premises costs         | 4,764         | 2,804         |
|                        | <u>55,229</u> | <u>41,957</u> |

### 8. WRAP RUNNING COSTS

|                                            | 2022          | 2021          |
|--------------------------------------------|---------------|---------------|
|                                            | £             | £             |
| Insurance                                  | 1,124         | 924           |
| Other Costs                                | 1,144         | 388           |
| Depreciation                               | 94            | 506           |
| Legal and professional                     | 1,543         | 1,732         |
| Cleaning & supplies                        | 2,101         | 1,007         |
| Computer costs                             | 1,072         | 351           |
| Food Costs and Kitchen & Catering Supplies | 4,055         | 1,695         |
| Dementia Management                        | 45,643        | 21,863        |
| Training                                   | 390           | 1,020         |
| Bad debts                                  | 200           | 150           |
|                                            | <u>57,366</u> | <u>29,636</u> |

# Hawkhurst Community Hospital League of Friends

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2022

### 9. EMPLOYEE COST

|                       | 2022<br>£     | 2021<br>£     |
|-----------------------|---------------|---------------|
| Salaries and wages    | 47,551        | 28,706        |
| Social security costs | -             | (1,071)       |
| Pension costs         | 1,022         | 461           |
|                       | <u>48,573</u> | <u>28,096</u> |

The average number of staff for the year was:

|        | 2022<br>No | 2021<br>No |
|--------|------------|------------|
| Shop   | 3          | 3          |
| Office | 1          | -          |
|        | <u>4</u>   | <u>3</u>   |

No member of staff was paid more than £60,000 per annum during either year.

### 10. TRUSTEES' REMUNERATION

No trustee received any remuneration in either year. 4 trustees (2021: none) received reimbursement of expenses during the year relating to purchases made on the charity's behalf totaling £1,663 (2021: £nil).

### 11. NET INCOME

| This is stated after charging: | 2022<br>£    | 2021<br>£    |
|--------------------------------|--------------|--------------|
| Depreciation                   | <u>7,356</u> | <u>7,685</u> |

### 12. FIXED ASSETS

|                                 | Freehold<br>property and<br>improvements<br>£ | Fixtures and<br>fittings<br>£ | Computer<br>equipment<br>£ | Total<br>£     |
|---------------------------------|-----------------------------------------------|-------------------------------|----------------------------|----------------|
| Cost                            |                                               |                               |                            |                |
| At 1 January & 31 December 2022 | <u>171,621</u>                                | <u>5,063</u>                  | <u>2,470</u>               | <u>179,154</u> |
| Depreciation                    |                                               |                               |                            |                |
| At 1 January 2022               | 13,727                                        | 4,969                         | 2,087                      | 20,783         |
| Charge for the year             | 7,162                                         | 94                            | 100                        | 7,356          |
| At 31 December 2022             | <u>20,889</u>                                 | <u>5,063</u>                  | <u>2,187</u>               | <u>28,139</u>  |
| Net book value                  |                                               |                               |                            |                |
| At 31 December 2022             | <u>150,732</u>                                | <u>-</u>                      | <u>283</u>                 | <u>151,015</u> |
| At 31 December 2021             | <u>157,894</u>                                | <u>94</u>                     | <u>383</u>                 | <u>158,371</u> |

# Hawkhurst Community Hospital League of Friends

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2022

### 13. STOCKS AND WORK IN PROGRESS

|       | 2022       | 2021     |
|-------|------------|----------|
|       | £          | £        |
| Stock | 242        | -        |
|       | <u>242</u> | <u>-</u> |

### 14. DEBTORS

|                                | 2022         | 2021         |
|--------------------------------|--------------|--------------|
|                                | £            | £            |
| Trade Debtors                  | 1,164        | 854          |
| Other Debtors                  | 668          | 2,146        |
| Prepayments and accrued income | 4,410        | 641          |
|                                | <u>6,242</u> | <u>3,641</u> |

### 15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                                    | 2022         | 2021         |
|------------------------------------|--------------|--------------|
|                                    | £            | £            |
| Trade creditors                    | 4,442        | 2,724        |
| Other taxation and social security | 1,553        | 458          |
| Accruals                           | 1,272        | 1,250        |
|                                    | <u>7,267</u> | <u>4,432</u> |

### 16. COMMITMENTS UNDER OPERATING LEASES

As at 31 December 2022, the charity had no future minimum lease payments under non-cancellable operating equipment leases.

# Hawkhurst Community Hospital League of Friends

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2022

### 17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

|                       | Restricted<br>Funds<br>£ | 2022<br>Unrestricted<br>Funds<br>£ | Total<br>Funds<br>£ |
|-----------------------|--------------------------|------------------------------------|---------------------|
| Tangible Fixed Assets | -                        | 151,015                            | 151,015             |
| Current assets        | 22,480                   | 128,515                            | 150,995             |
| Current liabilities   | -                        | (7,267)                            | (7,267)             |
|                       | <u>22,480</u>            | <u>272,263</u>                     | <u>294,743</u>      |

|                              | <i>Restricted<br/>Funds<br/>£</i> | <i>2021<br/>Unrestricted<br/>Funds<br/>£</i> | <i>Total<br/>Funds<br/>£</i> |
|------------------------------|-----------------------------------|----------------------------------------------|------------------------------|
| <i>Tangible Fixed Assets</i> | -                                 | 158,371                                      | 158,371                      |
| <i>Current assets</i>        | 20,980                            | 94,091                                       | 115,071                      |
| <i>Current liabilities</i>   | -                                 | (4,432)                                      | (4,432)                      |
|                              | <u>20,980</u>                     | <u>248,030</u>                               | <u>269,010</u>               |

Restricted funds relate to a legacy which was specified to be used for the benefit of the Physiotherapy Department of which £20,587 was remaining at 31 December 2022 (2021: £20,587) and £1,893 (2021: £393) in relation to funds raised during 2019 & 2020 for a sensory room.

### 18. TAX

Hawkhurst Community Hospital League of Friends is a registered charity and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

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# Accounts

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# Hawkhurst Community Hospital League of Friends

TRUSTEES' REPORT AND

FINANCIAL STATEMENTS

31 December 2021

Charity No. 252641

# Hawkhurst Community Hospital League of Friends

## LEGAL AND ADMINISTRATIVE INFORMATION

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### **President**

The Rt. Hon G Clark MP

### **Trustees**

The Trustees who served during the year and to the date of this report were:

|                 |                                                                          |
|-----------------|--------------------------------------------------------------------------|
| Dr R Blundell   |                                                                          |
| Mr H Cobbold    |                                                                          |
| Mrs T Cobbold   | Appointed 3 February 2021                                                |
| Mr K Day        |                                                                          |
| Dr C R Dewing   | Chair (from April 2022)                                                  |
| Miss V Fields   | Resigned 28 June 2022                                                    |
| Mr P Hoole      | Chair (until March 2021), Interim Chair (from August 2021 to April 2022) |
| Mr J Hunt       |                                                                          |
| Mr J Newman     |                                                                          |
| Mr W B Owen     |                                                                          |
| Mrs J Pyne      | Appointed 21 June 2022                                                   |
| Mr H Schalburg  | Appointed 21 June 2022                                                   |
| Mrs J Walcot    | Resigned 3 February 2021                                                 |
| Mr C Williamson | Appointed 3 February 2021, Chair (from March to August 2021)             |

### **Charity Administrator/Secretary**

|             |                     |
|-------------|---------------------|
| Mrs J Hoole | Until December 2021 |
| Ms A Tanner | From August 2021    |

### **Principal Office**

Hawkhurst Community Hospital  
High Street  
Hawkhurst  
Kent, TN18 4PU

### **Independent Examiner**

Sam Farren FCA DChA  
Orchard House  
42a Childsbridge Lane  
Kemsing  
Sevenoaks  
Kent, TN15 6QR

### **Bankers**

Natwest Bank plc  
High Street  
Cranbrook  
Kent, TN17 3EJ

Barclays Bank plc  
9 High Street  
Colchester  
Essex, CO1 1DA

# Hawkhurst Community Hospital League of Friends

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

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The Trustees of the Hawkhurst Community Hospital League of Friends (the Charity) present their report and financial statements for the year ended 31 December 2021. The financial statements comply with the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### Legal and Administrative Information

The Charity's officers and trustees are:

#### President

The Rt. Hon G Clark MP

#### Trustees

The Trustees who served during the year and to the date of this report were:

|                 |                                                                          |
|-----------------|--------------------------------------------------------------------------|
| Dr R Blundell   |                                                                          |
| Mr H Cobbold    |                                                                          |
| Mrs T Cobbold   | Appointed 3 February 2021                                                |
| Mr K Day        |                                                                          |
| Dr C R Dewing   | Chair (from April 2022)                                                  |
| Miss V Fields   | Resigned 28 June 2022                                                    |
| Mr P Hoole      | Chair (until March 2021), Interim Chair (from August 2021 to April 2022) |
| Mr J Hunt       |                                                                          |
| Mr J Newman     |                                                                          |
| Mr W B Owen     |                                                                          |
| Mrs J Pyne      | Appointed 21 June 2022                                                   |
| Mr H Schalburg  | Appointed 21 June 2022                                                   |
| Mrs J Walcot    | Resigned 3 February 2021                                                 |
| Mr C Williamson | Appointed 3 February 2021, Chair (from March to August 2021)             |

### Constitution and Objects

The Charity is constituted under the rules and objects adopted on 15 May 1967, amended 30 April 1992, April 2005 and 23 April 2009.

The Objects of the Charity are:

1. To mobilise, encourage, foster and maintain the interest and Support of the public in the patients and staff and to support the work of the hospital by voluntary service.
2. To raise, provide and receive funds for the purposes:
  - a. Either of supplementing, in such manner as the Charity thinks fit, the resources of the hospital service, or putting such funds, or any part thereof at the disposal of the Tunbridge Wells Health Authority or any successor Authority thereto to be applied at the discretion of such Authority in supplementing such resources.
  - b. Of supporting the patients and staff of the hospital, and;
  - c. Of supporting and relieving out-patients and former patients of the hospital and other invalids in the local community who are sick, convalescent, disabled, handicapped, infirm or in the need of financial assistance.
  - d. Using such funds as the Charity thinks fit for the purpose of promoting health in the wider community and relieving those in need due to other disadvantages related to ill health.

### Administration and Structure

The Charity is governed by a board of trustees who meet quarterly. Day to day running of the Charity is delegated to the Charity Administrator who reports directly to the board of trustees.

### Method of appointment and recruitment of trustees

The trustees regularly review the skills needed on the trustee board and will approach a suitable candidate known to them from the local community.

# Hawkhurst Community Hospital League of Friends

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

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### **Review of the Year**

As may be imagined this was an unusual year.

### **Charity Administrator**

Adrienne Tanner took over the day-to-day running of the charity as of August 2021, with a phased handover from Jane Hoole. We thank Jane for her many years of support.

### **Fundraising**

As ever the shop was our main and almost sole source of fundraising but as may be imagined this was severely curtailed by the restrictions imposed by Covid. Thanks to the sterling efforts of our staff and volunteers we did manage to trade when we were allowed to open and although trade was subdued it was profitable. Combined with the support given to us by the government we felt able to support our staff by paying them in full throughout the year and the fact that we no longer pay rent was a great relief and proved what a sensible move the purchase had been.

### **WRAP**

WRAP was closed for a lot of the year, unfortunately we felt we had no alternative, and we were sorry not to be able to support both clients and carers in the way we had been. The result however, because of the model we operate, was that the subsidy we give WRAP was proportionally reduced.

### **The Hospital**

The hospital itself continued to operate but was largely closed to visitors almost throughout the year. That included the League of Friends so that the "office" was moved to the Chairman's home, Jane Hoole being both his wife and the secretary. We continued to support the hospital in whatever financial way we always have throughout.

### **Financial Position**

Because of the way we are structured, because of government support and because of our reduced support for WRAP we actually ended the financial year in a stronger position than might be supposed and with a little more money in the bank than at the start which was something we could not have predicted.

### **Review of Financial Activities and Affairs**

In the financial year ending 31 December 2021 the Charity had income of £100,150 (2020: £91,549). Expenditure in the year was in the sum of £80,762 (2020 restated: £98,388).

Costs of raising funds were £42,498 (2020 restated: £55,954) representing the cost of running the shop, within which were £26,934 (2020: £29,180) in wages, £nil (2020: £7,620) in rent and £7,162 (2020 restated: £6,565) in depreciation. Charitable expenditure was in the sum of £38,264 (2020: £42,434), of which £29,636 (2020: £25,263) represented WRAP running costs and £3,821 (2020: £13,280) related to equipment and specialists provided to the hospital. Support costs amounted to £4,203 (2020: £3,391).

### **Reserves Policy**

It is the policy of the charity to maintain its free reserves at a level that equates to approximately six months administration expenditure together with sufficient funds to cover the immediate charitable needs and a general reserve of approximately £15,000 to cover any unexpected calls on our funds. The funds were maintained at this level throughout the year. At 31 December 2021, unrestricted funds were £248,030 (2020 restated: £228,642) of which £89,659 were free reserves (2020: £62,986) and restricted funds were £20,980 (2020: £20,980).

### **Risk Management**

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

### **Public Benefit**

The Trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

The Trustees have reviewed the Charity's activities and confirm they meet the guidance given by the Charity Commission with regard to public benefit.

# Hawkhurst Community Hospital League of Friends

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

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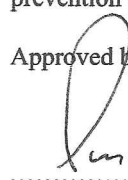
### Statement of Trustees' Responsibilities

The Charities Act 2011 requires the management committee as the Trustees of the Charity to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the management committee are required to:

- select suitable accounting policies and then 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; 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 records which 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. 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.

Approved by the Trustees and signed on their behalf by:



.....  
Dr C Dewing  
Trustee

20 September 2022

# Hawkhurst Community Hospital League of Friends

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAWKHURST COMMUNITY HOSPITAL LEAGUE OF FRIENDS

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I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2021, which are set out on pages 6 to 14.

### **Responsibilities and basis of report**

As the charity trustees, 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 charity'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 2011 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 the charity 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 applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Sam Farren FCA DChA  
Sevenoaks

20 October 2022

# Hawkhurst Community Hospital League of Friends

## STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2021

|                                 |           | 2021                       |                          |                     | 2020<br><i>restated</i>    |                          |                     |
|---------------------------------|-----------|----------------------------|--------------------------|---------------------|----------------------------|--------------------------|---------------------|
|                                 | Note      | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
| INCOME FROM:                    |           |                            |                          |                     |                            |                          |                     |
| Donations and legacies          |           |                            |                          |                     |                            |                          |                     |
| Donations and grants            | 1         | 18,500                     | -                        | 18,500              | 21,561                     | -                        | 21,561              |
| Legacies and Memorial Donations |           | 950                        | -                        | 950                 | 1,143                      | -                        | 1,143               |
| Subscriptions                   |           | 2,534                      | -                        | 2,534               | 2,614                      | -                        | 2,614               |
| Charitable activities           | 2         | 17,395                     | -                        | 17,395              | 14,598                     | -                        | 14,598              |
| Other trading activities        |           |                            |                          |                     |                            |                          |                     |
| Fundraising                     | 3         | 60,769                     | -                        | 60,769              | 51,467                     | 145                      | 51,612              |
| Investments                     |           | 2                          | -                        | 2                   | 21                         | -                        | 21                  |
| <b>TOTAL INCOME</b>             |           | <b>100,150</b>             | <b>-</b>                 | <b>100,150</b>      | <b>91,404</b>              | <b>145</b>               | <b>91,549</b>       |
| EXPENDITURE ON;                 |           |                            |                          |                     |                            |                          |                     |
| Raising funds                   | 4         | (42,498)                   | -                        | (42,498)            | (55,954)                   | -                        | (55,954)            |
| Charitable activities           | 5         | (38,264)                   | -                        | (38,264)            | (36,711)                   | (5,723)                  | (42,434)            |
| <b>TOTAL EXPENDITURE</b>        |           | <b>(80,762)</b>            | <b>-</b>                 | <b>(80,762)</b>     | <b>(92,665)</b>            | <b>(5,723)</b>           | <b>(98,388)</b>     |
| <b>NET INCOME/(EXPENDITURE)</b> | <b>11</b> | <b>19,388</b>              | <b>-</b>                 | <b>19,388</b>       | <b>(1,261)</b>             | <b>(5,578)</b>           | <b>(6,839)</b>      |
| <b>TRANSFERS BETWEEN FUNDS</b>  |           | <b>-</b>                   | <b>-</b>                 | <b>-</b>            | <b>(2,035)</b>             | <b>2,035</b>             | <b>-</b>            |
| <b>NET MOVEMENT IN FUNDS</b>    |           | <b>19,388</b>              | <b>-</b>                 | <b>19,388</b>       | <b>(3,296)</b>             | <b>(3,543)</b>           | <b>(6,839)</b>      |
| FUND BALANCES BROUGHT FORWARD   |           |                            |                          |                     |                            |                          |                     |
| At 1 January                    | 16        | 228,642                    | 20,980                   | 249,622             | 231,938                    | 24,523                   | 256,461             |
| FUND BALANCES CARRIED FORWARD   |           |                            |                          |                     |                            |                          |                     |
| At 31 December                  | 16        | 248,030                    | 20,980                   | 269,010             | 228,642                    | 20,980                   | 249,622             |

All activities are classed as continuing. The Charity has had no recognised gains and losses during this year and last year other than the net expenditure for the financial year.

# Hawkhurst Community Hospital League of Friends

## BALANCE SHEET

31 December 2021

|                                                |      | 2021    | 2020          |
|------------------------------------------------|------|---------|---------------|
|                                                | Note | £       | restated<br>£ |
| <b>Fixed assets</b>                            |      |         |               |
| Tangible assets                                | 12   | 158,371 | 165,656       |
| <b>Current assets</b>                          |      |         |               |
| Debtors                                        | 13   | 3,641   | 1,768         |
| Bank                                           |      | 111,430 | 87,410        |
|                                                |      | 115,071 | 89,178        |
| <b>Current liabilities</b>                     |      |         |               |
| Creditors: amounts falling due within one year | 14   | (4,432) | (5,212)       |
| <b>Net current assets</b>                      |      | 110,639 | 83,966        |
| <b>Total assets</b>                            |      | 269,010 | 249,622       |
| <b>Funds:</b>                                  |      |         |               |
| Unrestricted Funds                             | 16   | 248,030 | 228,642       |
| Restricted Funds                               | 16   | 20,980  | 20,980        |
|                                                |      | 269,010 | 249,622       |

The financial statements on pages 6 to 14 were approved and authorised for issue by the trustees on 20 September 2022 and signed on their behalf by:



.....  
Dr C Dewing  
Trustee

# Hawkhurst Community Hospital League of Friends

## ACCOUNTING POLICIES

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### **BASIS OF ACCOUNTING**

#### **a) Basis of preparation**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. Hawkhurst Community Hospital League of Friends meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### **b) Preparation of the accounts on a going concern basis**

The Trustees have considered the cash flow implications of shop closure as a result of COVID. They are satisfied that the charity has sufficient funds to cover net expenditure for the ensuing year.

It is therefore the trustees' view that there are no material uncertainties regarding Hawkhurst Community Hospital League of Friends' ability to continue in business for the foreseeable future taking into account all available information, and have neither the intention nor the need to liquidate or curtail materially the scale of its operations, and have prepared the accounts on that assumption.

### **INCOME POLICY**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Legacies are recognised in the accounts when the amount and timing of receipt is probable to the satisfaction of the trustees.

Income tax recoverable in respect of deeds of covenant is included in the same period as the donation.

### **INVESTMENT INCOME**

Investment income is accounted for in the year in which the charity is entitled to receipt.

### **FUND ACCOUNTING**

Unrestricted funds are funds which are available to use at the discretion of the trustees in furtherance of the general objectives of the charity and which has not been designated for any other purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

### **EXPENDITURE POLICY**

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is charged against the category of resources expended from which it was incurred.

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.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly whilst others are apportioned on an appropriate basis.

### **COST OF RAISING FUNDS**

Cost of raising funds comprises those costs directly attributable to the Charity's fund raising activities.

# Hawkhurst Community Hospital League of Friends

## ACCOUNTING POLICIES

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### CASH FLOW STATEMENT

The Charity has taken advantage of the exemption from preparing a cash flow statement in accordance with FRS 102 on the basis that it qualifies as a small entity.

### TANGIBLE FIXED ASSETS

Assets costing £100 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation

### DEPRECIATION

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                           |                           |
|---------------------------|---------------------------|
| Property and improvements | - 10% straight line basis |
| Fixtures and fittings     | - 10% straight line basis |
| Computer equipment        | - 25% straight line basis |

In 2021 the policy was changed so as not to provide depreciation on freehold land. The prior year figures have been restated in line with the new policy – the effect on the 2020 figures being a decrease in fundraising expenditure of £9,167 and an increase in fixed assets net book value of £9,167.

### STOCK

Stock is valued at the lower of cost or realisable value.

No value has been included for the items donated and held at the year end at the shop as the trustees consider it impractical to estimate the fair value of this stock. The value to the charity of the donated goods sold are recognised as income when sold.

### DEBTORS

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### CASH AT BANK AND IN HAND

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### CREDITORS

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

### FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### OPERATING LEASE AGREEMENTS

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**Hawkhurst Community Hospital League of Friends**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 December 2021**

|    |                                                   |               |                       |
|----|---------------------------------------------------|---------------|-----------------------|
| 1. | DONATIONS AND GRANTS                              | 2021<br>£     | 2020<br>£             |
|    | Donations                                         | 808           | 2,965                 |
|    | Grants                                            | 17,215        | 18,037                |
|    | Gift Aid                                          | 477           | 559                   |
|    |                                                   | <u>18,500</u> | <u>21,561</u>         |
| 2. | CHARITABLE ACTIVITIES                             | 2021<br>£     | 2020<br>£             |
|    | WRAP Income                                       | 17,395        | 14,383                |
|    | Drinks machine                                    | -             | 215                   |
|    |                                                   | <u>17,395</u> | <u>14,598</u>         |
| 3. | FUNDRAISING INCOME                                | 2021<br>£     | 2020<br>£             |
|    | Shop income                                       | 60,481        | 50,614                |
|    | Collecting boxes                                  | -             | 853                   |
|    | Event income                                      | -             | -                     |
|    | Other                                             | 288           | 145                   |
|    |                                                   | <u>60,769</u> | <u>51,612</u>         |
| 4. | FUNDRAISING EXPENDITURE                           | 2021<br>£     | 2020<br>restated<br>£ |
|    | Shop overheads (Note 7)                           | 41,957        | 55,834                |
|    | Purchase of goods (adjusted for stock)            | 541           | 120                   |
|    |                                                   | <u>42,498</u> | <u>55,954</u>         |
| 5. | CHARITABLE EXPENDITURE – supporting the community | 2021<br>£     | 2020<br>£             |
|    | Hospital equipment, consultants,                  |               |                       |
|    | Physiotherapy dept. and outpatients               | 406           | 6,478                 |
|    | Gardening                                         | 724           | 1,054                 |
|    | Drinks machine                                    | 179           | 285                   |
|    | Newspapers for Day Hospital                       | (41)          | 873                   |
|    | Patient entertainment & hospital staff support    | 2,553         | 4,590                 |
|    | Donations                                         | 604           | 500                   |
|    | WRAP running costs (note 8)                       | 29,636        | 25,263                |
|    | Support costs (note 6)                            | 4,203         | 3,391                 |
|    |                                                   | <u>38,264</u> | <u>42,434</u>         |

**Hawkhurst Community Hospital League of Friends**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2021

**6. SUPPORT COSTS**

|                                                 | 2021         | 2020         |
|-------------------------------------------------|--------------|--------------|
|                                                 | £            | £            |
| Adverts, postage, stationery and telephone      | 434          | 922          |
| Staff costs                                     | 1,162        | -            |
| Volunteer mileage                               | -            | 180          |
| Legal & professional fees                       | 586          | 644          |
| Accountancy fees                                | 500          | 500          |
| Bank charges and interest                       | 233          | 195          |
| Depreciation                                    | 17           | -            |
| Computer costs                                  | 521          | 200          |
| Governance costs – independent examination fees | 750          | 750          |
|                                                 | <u>4,203</u> | <u>3,391</u> |

**7. SHOP OVERHEADS**

|                        | 2021          | 2020          |
|------------------------|---------------|---------------|
|                        | £             | restated<br>£ |
| Staff costs            | 26,934        | 29,180        |
| Rent                   | -             | 7,620         |
| Business rates         | 305           | 134           |
| Water                  | 163           | 250           |
| Gas & electricity      | 1,855         | 2,257         |
| Insurance              | 1,017         | 1,309         |
| Streamline costs       | 1,300         | 706           |
| Telephone and internet | 417           | 3,707         |
| Depreciation           | 7,162         | 6,565         |
| Premises costs         | 2,804         | 4,106         |
|                        | <u>41,957</u> | <u>55,834</u> |

**8. WRAP RUNNING COSTS**

|                                            | 2021          | 2020          |
|--------------------------------------------|---------------|---------------|
|                                            | £             | £             |
| Insurance                                  | 924           | 1,069         |
| Other Costs                                | 388           | 462           |
| Depreciation                               | 506           | 507           |
| Legal and professional                     | 1,732         | 1,300         |
| Cleaning & supplies                        | 1,007         | 780           |
| Computer costs                             | 351           | 429           |
| Food Costs and Kitchen & Catering Supplies | 1,695         | 1,414         |
| Dementia Management                        | 21,863        | 18,375        |
| Training                                   | 1,020         | -             |
| Bad debts                                  | 150           | 927           |
|                                            | <u>29,636</u> | <u>25,263</u> |

**Hawkhurst Community Hospital League of Friends**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 December 2021**

**9. EMPLOYEE COST**

|                       | 2021          | 2020          |
|-----------------------|---------------|---------------|
|                       | £             | £             |
| Salaries and wages    | 28,706        | 27,692        |
| Social security costs | (1,071)       | 1,071         |
| Pension costs         | 461           | 417           |
|                       | <u>28,096</u> | <u>29,180</u> |

The average number of staff for the year was:

|      | 2021     | 2020     |
|------|----------|----------|
|      | No       | No       |
| Shop | 3        | 3        |
|      | <u>3</u> | <u>3</u> |

No member of staff was paid more than £60,000 per annum during either year.

**10. TRUSTEES' REMUNERATION**

No trustee received any remuneration in either year. No trustees (2020: three) received reimbursement of expenses during the year relating to purchases made on the charity's behalf (2020: £2,739).

**11. NET INCOME/(EXPENDITURE)**

| This is stated after charging: | 2021     | 2020          |
|--------------------------------|----------|---------------|
|                                | £        | restated<br>£ |
| Depreciation                   | 7,685    | 7,072         |
| Operating leases – property    | -        | 7,620         |
|                                | <u>-</u> | <u>7,620</u>  |

**12. FIXED ASSETS**

|                                | Freehold<br>property and<br>improvements<br>£ | Fixtures and<br>fittings<br>£ | Computer<br>equipment<br>£ | Total<br>£     |
|--------------------------------|-----------------------------------------------|-------------------------------|----------------------------|----------------|
| Cost                           |                                               |                               |                            |                |
| At 1 January 2021              | 171,621                                       | 5,063                         | 2,070                      | 178,754        |
| Additions                      | -                                             |                               | 400                        | 400            |
| At 31 December 2021            | <u>171,621</u>                                | <u>5,063</u>                  | <u>2,470</u>               | <u>179,154</u> |
| Depreciation                   |                                               |                               |                            |                |
| At 1 January 2021 (restated)   | 6,565                                         | 4,463                         | 2,070                      | 13,098         |
| Charge for the year            | 7,162                                         | 506                           | 17                         | 7,685          |
| At 31 December 2021            | <u>13,727</u>                                 | <u>4,969</u>                  | <u>2,087</u>               | <u>20,783</u>  |
| Net book value                 |                                               |                               |                            |                |
| At 31 December 2021            | <u>157,894</u>                                | <u>94</u>                     | <u>383</u>                 | <u>158,371</u> |
| At 31 December 2020 (restated) | <u>165,056</u>                                | <u>600</u>                    | <u>-</u>                   | <u>165,656</u> |

Hawkhurst Community Hospital League of Friends  
NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 December 2021

13. DEBTORS

|                                | 2021         | 2020         |
|--------------------------------|--------------|--------------|
|                                | £            | £            |
| Trade Debtors                  | 854          | 503          |
| Other Debtors                  | 2,146        | 559          |
| Prepayments and accrued income | 641          | 706          |
|                                | <u>3,641</u> | <u>1,768</u> |

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                                    | 2021         | 2020         |
|------------------------------------|--------------|--------------|
|                                    | £            | £            |
| Trade creditors                    | 2,724        | 1,112        |
| Other taxation and social security | 458          | 1,019        |
| Accruals                           | 1,250        | 3,081        |
|                                    | <u>4,432</u> | <u>5,212</u> |

15. COMMITMENTS UNDER OPERATING LEASES

As at 31 December 2021, the charity had no future minimum lease payments under non-cancellable operating equipment leases.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

|                       | 2021             |                    |
|-----------------------|------------------|--------------------|
|                       | Restricted Funds | Unrestricted Funds |
|                       | £                | £                  |
| Tangible Fixed Assets | -                | 158,371            |
| Current assets        | 20,980           | 94,091             |
| Current liabilities   | -                | (4,432)            |
|                       | <u>20,980</u>    | <u>248,030</u>     |

|                       | 2020             |                    |
|-----------------------|------------------|--------------------|
|                       | Restricted Funds | Unrestricted Funds |
|                       | £                | £                  |
| Tangible Fixed Assets | -                | 165,656            |
| Current assets        | 22,242           | 66,936             |
| Current liabilities   | (1,262)          | (3,950)            |
|                       | <u>20,980</u>    | <u>228,642</u>     |

Restricted funds relate to a legacy which was specified to be used for the benefit of the Physiotherapy Department of which £20,587 was remaining at 31 December 2021 (2020: £20,587) and £393 (2020: £393) in relation to funds raised during 2020 & 2021 for a sensory room.

Hawkhurst Community Hospital League of Friends  
NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 December 2021

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17. TAX

Hawkhurst Community Hospital League of Friends is a registered charity and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

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# Accounts

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# Hawkhurst Community Hospital League of Friends

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

31 December 2020

Charity No. 252641

# Hawkhurst Community Hospital League of Friends

## LEGAL AND ADMINISTRATIVE INFORMATION

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### **President**

The Rt. Hon G Clark MP

### **Trustees**

The Trustees who served during the year and to the date of this report were:

Dr R Blundell

Mr H Cobbold

Mrs T Cobbold

Appointed 3 February 2021

Mr K Day

Dr C R Dewing

Miss V Fields

Mr P Hoole

Chair (until March 2021)

Mr J Hunt

Mr J Newman

Mr W B Owen

Mrs J Walcot

Resigned 3 February 2021

Mr C Williamson

Appointed 3 February 2021, Chair (from March 2021)

### **Honorary secretary**

Mrs J Hoole

### **Principal Office**

Hawkhurst Community Hospital

High Street

Hawkhurst

Kent, TN18 4PU

### **Independent Examiner**

Sam Farren FCA DChA

Orchard House

42a Childsbridge Lane

Kemsing

Sevenoaks

Kent, TN15 6QR

### **Bankers**

Natwest Bank plc

High Street

Cranbrook

Kent, TN17 3EJ

Barclays Bank plc

9 High Street

Colchester

Essex, CO1 1DA

# Hawkhurst Community Hospital League of Friends

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

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The Trustees of the Hawkhurst Community Hospital League of Friends (the Charity) present their report and financial statements for the year ended 31 December 2020. The financial statements comply with the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### Legal and Administrative Information

The Charity's officers and trustees are:

#### President

The Rt. Hon G Clark MP

#### Trustees

The Trustees who served during the year and to the date of this report were:

|                 |                                                    |
|-----------------|----------------------------------------------------|
| Dr R Blundell   |                                                    |
| Mr H Cobbold    |                                                    |
| Mrs T Cobbold   | Appointed 3 February 2021                          |
| Mr K Day        |                                                    |
| Dr C R Dewing   |                                                    |
| Miss V Fields   |                                                    |
| Mr P Hoole      | Chair (until March 2021)                           |
| Mr J Hunt       |                                                    |
| Mr J Newman     |                                                    |
| Mr W B Owen     |                                                    |
| Mrs J Walcot    | Resigned 3 February 2021                           |
| Mr C Williamson | Appointed 3 February 2021, Chair (from March 2021) |

### Constitution and Objects

The Charity is constituted under the rules and objects adopted on 15 May 1967, amended 30 April 1992, April 2005 and 23 April 2009.

The Objects of the Charity are:

1. To mobilise, encourage, foster and maintain the interest and Support of the public in the patients and staff and to support the work of the hospital by voluntary service.
2. To raise, provide and receive funds for the purposes:
  - a. Either of supplementing, in such manner as the Charity thinks fit, the resources of the hospital service, or putting such funds, or any part thereof at the disposal of the Tunbridge Wells Health Authority or any successor Authority thereto to be applied at the discretion of such Authority in supplementing such resources.
  - b. Of supporting the patients and staff of the hospital, and;
  - c. Of supporting and relieving out-patients and former patients of the hospital and other invalids in the local community who are sick, convalescent, disabled, handicapped, infirm or in the need of financial assistance.
  - d. Using such funds as the Charity thinks fit for the purpose of promoting health in the wider community and relieving those in need due to other disadvantages related to ill health.

### Administration and Structure

The Charity is governed by a board of trustees who meet quarterly. Day to day running of the Charity is delegated to the Charity Administrators (Mr P Hoole and Mrs J Hoole) who report directly to the board of trustees.

### Method of appointment and recruitment of trustees

The trustees regularly review the skills needed on the trustee board and will approach a suitable candidate known to them from the local community.

# Hawkhurst Community Hospital League of Friends

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

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### Review of the Year

Obviously the challenge has been to maintain the charity on an even keel in the year of COVID.

In operating terms we have been greatly restricted by the lock-down and for virtually the whole year we did not run WRAP or the Monday Club at Bowles Lodge. Fortunately for our finances there are no employees and therefore virtually no ongoing overheads associated with WRAP and as we expect to be subsidising WRAP that resulted in a considerable saving, or if you like, a considerable reduction in our charitable expenditure.

At the same time we were able to open the shop for some of the time, contributing to our funds although much less than in previous years. Because we had purchased the freehold of the new shop in 2019 it meant that we had no liability in terms of rent after June 2020 which we would otherwise have had during the periods when we were unable to open. Of course our profit for the year was considerably reduced but ameliorated by the rates rebate and furlough payments although we did think it proper to make up the wages to 100%.

Overall you will see that our net financial assets have declined over the year but a lot of that is caused by the writing down of our assets which greatly increased with the purchase of the shop premises.

One increase in our expenditure which we were pleased we were able to make was in the matter of the Christmas box for the hospital staff in recognition of the very challenging year they have struggled through and we gave them each an extra £50 voucher on top of our normal gift and we extended that to the District Nurses who are now operating from what was the Matron's bungalow, having removed from their base in Cranbrook. We know that this gift was very much appreciated.

**The Shop.** We opened our new premises at the end of January 2020 and the trading increase was very positive until COVID struck and we had to close. To date trading is still subdued, as is retail in general, which is exacerbated by a lack of volunteers directly attributable to COVID.

On a more positive note we agreed to host the "Community Fridge" on our forecourt. It is open to all, the goods come mainly from local supermarkets with some donations of surplus veg from local gardeners, it has been a huge success finding a good home for literally tons of food near its sell-by date. Our contribution in addition to housing it is to bear the electricity cost of the fridge. It is to be hoped that post-COVID (if that day comes) the shop will go from strength to strength.

### Review of Financial Activities and Affairs

In the financial year ending 31 December 2020 the Charity had income of £91,549 (2019: £159,121). Expenditure in the year was in the sum of £107,555 (2019: £144,828).

Costs of raising funds were £65,121 (2019: £55,157) representing the cost of running the shop, within which were £29,180 (2019: £24,124) in wages, £7,620 (2019: £16,000) in rent and £15,732 (2019: £2,045) in depreciation. Charitable expenditure was in the sum of £42,434 (2019: £89,671), of which £25,263 (2019: £71,172) represented WRAP running costs and £13,280 (2019: £10,494) related to equipment and specialists provided to the hospital. Support costs amounted to £3,391 (2019: £4,655).

### Reserves Policy

It is the policy of the charity to maintain its free reserves at a level that equates to approximately six months administration expenditure together with sufficient funds to cover the immediate charitable needs and a general reserve of approximately £15,000 to cover any unexpected calls on our funds. The funds were maintained at this level throughout the year. At 31 December 2020, unrestricted funds were £219,475 (2019: £231,938) of which £62,986 were free reserves (2019: £68,065) and restricted funds were £20,980 (2019: £24,523).

# Hawkhurst Community Hospital League of Friends

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

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### **Risk Management**

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

### **Public Benefit**

The Trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

The Trustees have reviewed the Charity's activities and confirm they meet the guidance given by the Charity Commission with regard to public benefit.

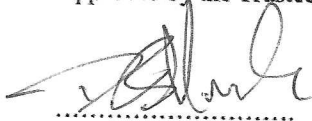
### **Statement of Trustees' Responsibilities**

The Charities Act 2011 requires the management committee as the Trustees of the Charity to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the management committee are required to:

- select suitable accounting policies and then 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; 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 records which 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. 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.

Approved by the Trustees and signed on their behalf by:



.....  
Mr P Hoole  
Trustee

25 August 2021

# Hawkhurst Community Hospital League of Friends

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAWKHURST COMMUNITY HOSPITAL LEAGUE OF FRIENDS

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I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2020, which are set out on pages 6 to 14.

### **Responsibilities and basis of report**

As the charity trustees, 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 charity'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 2011 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 the charity 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 applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Sam Farren FCA DChA  
Sevenoaks

14 September 2021

**Hawkhurst Community Hospital League of Friends**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 December 2020**

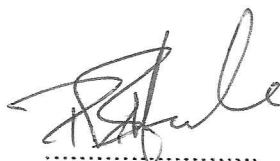
|                                      | Note | Unrestricted funds<br>£ | 2020<br>Restricted funds<br>£ | Total funds<br>£ | Unrestricted funds<br>£ | 2019<br>Restricted funds<br>£ | Total funds<br>£ |
|--------------------------------------|------|-------------------------|-------------------------------|------------------|-------------------------|-------------------------------|------------------|
| <b>INCOME FROM:</b>                  |      |                         |                               |                  |                         |                               |                  |
| Donations and legacies               |      |                         |                               |                  |                         |                               |                  |
| Donations and grants                 | 1    | 21,561                  | -                             | 21,561           | 5,297                   | 500                           | 5,797            |
| Legacies and Memorial Donations      |      | 1,143                   | -                             | 1,143            | 8,070                   | -                             | 8,070            |
| Subscriptions                        |      | 2,614                   | -                             | 2,614            | 2,616                   | -                             | 2,616            |
| Charitable activities                | 2    | 14,598                  | -                             | 14,598           | 58,373                  | -                             | 58,373           |
| Other trading activities             |      |                         |                               |                  |                         |                               |                  |
| Fundraising                          | 3    | 51,467                  | 145                           | 51,612           | 81,999                  | 2,150                         | 84,149           |
| Investments                          |      | 21                      | -                             | 21               | 116                     | -                             | 116              |
| <b>TOTAL INCOME</b>                  |      | <b>91,404</b>           | <b>145</b>                    | <b>91,549</b>    | <b>156,471</b>          | <b>2,650</b>                  | <b>159,121</b>   |
| <b>EXPENDITURE ON:</b>               |      |                         |                               |                  |                         |                               |                  |
| Raising funds                        | 4    | (65,121)                | -                             | (65,121)         | (55,157)                | -                             | (55,157)         |
| Charitable activities                | 5    | (36,711)                | (5,723)                       | (42,434)         | (87,507)                | (2,164)                       | (89,671)         |
| <b>TOTAL EXPENDITURE</b>             |      | <b>(101,832)</b>        | <b>(5,723)</b>                | <b>(107,555)</b> | <b>(142,664)</b>        | <b>(2,164)</b>                | <b>(144,828)</b> |
| <b>NET INCOME/(EXPENDITURE)</b>      | 17   | <b>(10,428)</b>         | <b>(5,578)</b>                | <b>(16,006)</b>  | <b>13,807</b>           | <b>486</b>                    | <b>14,293</b>    |
| <b>TRANSFERS BETWEEN FUNDS</b>       |      | <b>(2,035)</b>          | <b>2,035</b>                  | <b>-</b>         | <b>-</b>                | <b>-</b>                      | <b>-</b>         |
| <b>NET MOVEMENT IN FUNDS</b>         |      | <b>(12,463)</b>         | <b>(3,543)</b>                | <b>(16,006)</b>  | <b>13,807</b>           | <b>486</b>                    | <b>14,293</b>    |
| <b>FUND BALANCES BROUGHT FORWARD</b> |      |                         |                               |                  |                         |                               |                  |
| At 1 January                         | 17   | 231,938                 | 24,523                        | 256,461          | 218,131                 | 24,037                        | 242,168          |
| <b>FUND BALANCES CARRIED FORWARD</b> |      |                         |                               |                  |                         |                               |                  |
| At 31 December                       | 17   | 219,475                 | 20,980                        | 240,455          | 231,938                 | 24,523                        | 256,461          |

All activities are classed as continuing. The Charity has had no recognised gains and losses during this year and last year other than the net expenditure for the financial year.

**Hawkhurst Community Hospital League of Friends**  
**BALANCE SHEET**  
**31 December 2020**

|                                                | Note | 2020<br>£ | 2019<br>£ |
|------------------------------------------------|------|-----------|-----------|
| <b>Fixed assets</b>                            |      |           |           |
| Tangible assets                                | 12   | 156,489   | 166,523   |
| <b>Current assets</b>                          |      |           |           |
| Stock                                          | 13   | -         | 120       |
| Debtors                                        | 14   | 1,768     | 10,334    |
| Bank                                           |      | 87,410    | 86,448    |
|                                                |      | 89,178    | 96,902    |
| <b>Current liabilities</b>                     |      |           |           |
| Creditors: amounts falling due within one year | 15   | (5,212)   | (6,964)   |
| <b>Net current assets</b>                      |      | 83,966    | 89,938    |
| <b>Total assets</b>                            |      | 240,455   | 256,461   |
| <b>Funds:</b>                                  |      |           |           |
| Unrestricted Funds                             | 17   | 219,475   | 231,938   |
| Restricted Funds                               | 17   | 20,980    | 24,523    |
|                                                |      | 240,455   | 256,461   |

The financial statements on pages 6 to 14 were approved and authorised for issue by the trustees on 25 August 2021 and signed on their behalf by:



.....  
Mr P Hoole  
Trustee

# Hawkhurst Community Hospital League of Friends

## ACCOUNTING POLICIES

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### **BASIS OF ACCOUNTING**

#### **a) Basis of preparation**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. Hawkhurst Community Hospital League of Friends meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### **b) Preparation of the accounts on a going concern basis**

The Trustees have considered the cash flow implications of shop closure as a result of COVID. They are satisfied that the charity has sufficient funds to cover net expenditure for the ensuing year.

It is therefore the trustees' view that there are no material uncertainties regarding Hawkhurst Community Hospital League of Friends' ability to continue in business for the foreseeable future taking into account all available information, and have neither the intention nor the need to liquidate or curtail materially the scale of its operations, and have prepared the accounts on that assumption.

### **INCOME POLICY**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Legacies are recognised in the accounts when the amount and timing of receipt is probable to the satisfaction of the trustees.

Income tax recoverable in respect of deeds of covenant is included in the same period as the donation.

### **INVESTMENT INCOME**

Investment income is accounted for in the year in which the charity is entitled to receipt.

### **FUND ACCOUNTING**

Unrestricted funds are funds which are available to use at the discretion of the trustees in furtherance of the general objectives of the charity and which has not been designated for any other purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

### **EXPENDITURE POLICY**

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is charged against the category of resources expended from which it was incurred.

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.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly whilst others are apportioned on an appropriate basis.

### **COST OF RAISING FUNDS**

Cost of raising funds comprises those costs directly attributable to the Charity's fund raising activities.

# Hawkhurst Community Hospital League of Friends

## ACCOUNTING POLICIES

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### **CASH FLOW STATEMENT**

The Charity has taken advantage of the exemption from preparing a cash flow statement in accordance with FRS 102 on the basis that it qualifies as a small entity.

### **TANGIBLE FIXED ASSETS**

Assets costing £100 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation

### **DEPRECIATION**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                           |                           |
|---------------------------|---------------------------|
| Property and improvements | - 10% straight line basis |
| Fixtures and fittings     | - 10% straight line basis |
| Computer equipment        | - 25% straight line basis |

### **STOCK**

Stock is valued at the lower of cost or realisable value.

No value has been included for the items donated and held at the year end at the Green Shop as the trustees consider it impractical to estimate the fair value of this stock. The value to the charity of the donated goods sold are recognised as income when sold.

### **DEBTORS**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **CASH AT BANK AND IN HAND**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **CREDITORS**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

### **FINANCIAL INSTRUMENTS**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### **OPERATING LEASE AGREEMENTS**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**Hawkhurst Community Hospital League of Friends**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2020

1. DONATIONS AND GRANTS

|           | 2020<br>£     | 2019<br>£    |
|-----------|---------------|--------------|
| Donations | 2,965         | 5,261        |
| Grants    | 18,037        | -            |
| Gift Aid  | 559           | 536          |
|           | <u>21,561</u> | <u>5,797</u> |

2. CHARITABLE ACTIVITIES

|                | 2020<br>£     | 2019<br>£     |
|----------------|---------------|---------------|
| WRAP Income    | 14,383        | 57,496        |
| Drinks machine | 215           | 878           |
|                | <u>14,598</u> | <u>58,373</u> |

Income in 2019 included £10,652 regarding the final settlement reached during the year from its landlord following the termination of the lease at Grove Mills in 2018.

3. FUNDRAISING INCOME

|                  | 2020<br>£     | 2019<br>£     |
|------------------|---------------|---------------|
| Shop income      | 50,614        | 79,362        |
| Collecting boxes | 853           | 850           |
| Event income     | -             | 3,256         |
| Other            | 145           | 681           |
|                  | <u>51,612</u> | <u>84,149</u> |

4. FUNDRAISING EXPENDITURE

|                                        | 2020<br>£     | 2019<br>£     |
|----------------------------------------|---------------|---------------|
| Shop overheads (Note 7)                | 65,001        | 54,501        |
| Purchase of goods (adjusted for stock) | 120           | 656           |
|                                        | <u>65,121</u> | <u>55,157</u> |

5. CHARITABLE EXPENDITURE – supporting the community

|                                                                         | 2020<br>£     | 2019<br>£     |
|-------------------------------------------------------------------------|---------------|---------------|
| Hospital equipment, consultants,<br>Physiotherapy dept. and outpatients | 6,478         | 4,406         |
| Gardening                                                               | 1,054         | 560           |
| Drinks machine                                                          | 285           | 701           |
| Newspapers for Day Hospital                                             | 873           | 2,222         |
| Entertaining & hospital staff support                                   | 4,590         | 2,605         |
| Donations                                                               | 500           | 3,350         |
| WRAP running costs (note 8)                                             | 25,263        | 71,172        |
| Support costs (note 6)                                                  | 3,391         | 4,655         |
|                                                                         | <u>42,434</u> | <u>89,671</u> |

**Hawkhurst Community Hospital League of Friends**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2020

6. SUPPORT COSTS

|                                                 | 2020         | 2019         |
|-------------------------------------------------|--------------|--------------|
|                                                 | £            | £            |
| Adverts, postage, stationery and telephone      | 922          | 1,257        |
| Volunteer mileage                               | 180          | 1,322        |
| Legal & professional fees                       | 644          | 326          |
| Accountancy fees                                | 500          | 500          |
| Bank charges and interest                       | 195          | 160          |
| Subscriptions                                   | -            | 70           |
| Computer costs                                  | 200          | 270          |
| Governance costs – independent examination fees | 750          | 750          |
|                                                 | <u>3,391</u> | <u>4,655</u> |

7. SHOP OVERHEADS

|                                  | 2020          | 2019          |
|----------------------------------|---------------|---------------|
|                                  | £             | £             |
| Staff costs                      | 29,180        | 24,124        |
| Rent                             | 7,620         | 16,000        |
| Business rates                   | 134           | 541           |
| Water                            | 250           | 361           |
| Gas & electricity                | 2,257         | 1,547         |
| Insurance                        | 1,309         | 1,306         |
| Streamline costs                 | 706           | 889           |
| Telephone and internet           | 3,707         | 815           |
| Depreciation                     | 15,732        | 2,045         |
| Loss on disposal of fixed assets | -             | 3,129         |
| Premises costs                   | 4,106         | 3,744         |
|                                  | <u>65,001</u> | <u>54,501</u> |

8. WRAP RUNNING COSTS

|                                            | 2020          | 2019          |
|--------------------------------------------|---------------|---------------|
|                                            | £             | £             |
| Insurance                                  | 1,069         | 1,041         |
| Other Costs                                | 462           | 677           |
| Depreciation                               | 507           | 507           |
| Profit on disposal of fixed assets         | -             | (389)         |
| Legal and professional                     | 1,300         | 4,225         |
| Cleaning & supplies                        | 780           | 3,180         |
| Computer costs                             | 429           | 234           |
| Food Costs and Kitchen & Catering Supplies | 1,414         | 6,058         |
| Dementia Management                        | 18,375        | 54,500        |
| Bad debts                                  | 927           | 1,139         |
|                                            | <u>25,263</u> | <u>71,172</u> |

# Hawkhurst Community Hospital League of Friends

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2020

### 9. EMPLOYEE COST

|                       | 2020<br>£     | 2019<br>£     |
|-----------------------|---------------|---------------|
| Salaries and wages    | 27,692        | 23,286        |
| Social security costs | 1,071         | -             |
| Pension costs         | 417           | 838           |
|                       | <u>29,180</u> | <u>24,124</u> |

The average number of staff for the year was:

|      | 2020<br>No | 2019<br>No |
|------|------------|------------|
| Shop | 3          | 2          |
|      | <u>3</u>   | <u>2</u>   |

No member of staff was paid more than £60,000 per annum during either year.

### 10. TRUSTEES' REMUNERATION

No trustee received any remuneration in either year. Three trustees (2019: one) received reimbursement of expenses of £2,739 during the year relating to purchases made on the charity's behalf (2019: £57).

### 11. NET EXPENDITURE

This is stated after charging:

|                             | 2020<br>£    | 2019<br>£     |
|-----------------------------|--------------|---------------|
| Depreciation                | 16,239       | 2,552         |
| Operating leases – property | <u>7,620</u> | <u>16,000</u> |

### 12. FIXED ASSETS

|                     | Freehold<br>property and<br>improvements<br>£ | Fixtures and<br>fittings<br>£ | Computer<br>equipment<br>£ | Total<br>£     |
|---------------------|-----------------------------------------------|-------------------------------|----------------------------|----------------|
| Cost                |                                               |                               |                            |                |
| At 1 January 2020   | 165,416                                       | 5,063                         | 2,070                      | 172,549        |
| Additions           | <u>6,205</u>                                  | <u>-</u>                      | <u>-</u>                   | <u>6,205</u>   |
| At 31 December 2020 | <u>171,621</u>                                | <u>5,063</u>                  | <u>2,070</u>               | <u>178,754</u> |
| Depreciation        |                                               |                               |                            |                |
| At 1 January 2020   | -                                             | 3,956                         | 2,070                      | 6,026          |
| Charge for the year | <u>15,732</u>                                 | <u>507</u>                    | <u>-</u>                   | <u>16,239</u>  |
| At 31 December 2020 | <u>15,732</u>                                 | <u>4,463</u>                  | <u>2,070</u>               | <u>22,265</u>  |
| Net book value      |                                               |                               |                            |                |
| At 31 December 2020 | <u>155,889</u>                                | <u>600</u>                    | <u>-</u>                   | <u>156,489</u> |
| At 31 December 2019 | <u>165,416</u>                                | <u>1,107</u>                  | <u>-</u>                   | <u>166,523</u> |

Hawkhurst Community Hospital League of Friends  
NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 December 2020

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|     |                                                                                                                                          |              |               |
|-----|------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------|
| 13. | STOCKS AND WORK IN PROGRESS                                                                                                              | 2020         | 2019          |
|     |                                                                                                                                          | £            | £             |
|     | Stock                                                                                                                                    | -            | 120           |
|     |                                                                                                                                          | <u>-</u>     | <u>113</u>    |
| 14. | DEBTORS                                                                                                                                  | 2020         | 2019          |
|     |                                                                                                                                          | £            | £             |
|     | Trade Debtors                                                                                                                            | 503          | 2,805         |
|     | Other Debtors                                                                                                                            | 559          | 6,190         |
|     | Prepayments and accrued income                                                                                                           | 706          | 1,339         |
|     |                                                                                                                                          | <u>1,768</u> | <u>10,334</u> |
| 15. | CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR                                                                                           | 2020         | 2019          |
|     |                                                                                                                                          | £            | £             |
|     | Trade creditors                                                                                                                          | 1,112        | 4,949         |
|     | Other taxation and social security                                                                                                       | 1,019        | -             |
|     | Accruals                                                                                                                                 | 3,081        | 2,015         |
|     |                                                                                                                                          | <u>5,212</u> | <u>6,964</u>  |
| 16. | COMMITMENTS UNDER OPERATING LEASES                                                                                                       |              |               |
|     | As at 31 December 2020, the charity had total future minimum lease payments under non-cancellable operating equipment leases as follows: |              |               |
|     |                                                                                                                                          | 2020         | 2019          |
|     |                                                                                                                                          | £            | £             |
|     | Within 1 year                                                                                                                            | -            | 9,333         |
|     | Within 2 – 5 years                                                                                                                       | -            | -             |
|     |                                                                                                                                          | <u>-</u>     | <u>9,333</u>  |

**Hawkhurst Community Hospital League of Friends**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2020

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17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

|                       | 2020             |                    |                |
|-----------------------|------------------|--------------------|----------------|
|                       | Restricted Funds | Unrestricted Funds | Total Funds    |
|                       | £                | £                  | £              |
| Tangible Fixed Assets | -                | 156,489            | 156,489        |
| Current assets        | 22,242           | 66,936             | 89,178         |
| Current liabilities   | (1,262)          | (3,950)            | (5,212)        |
|                       | <u>20,980</u>    | <u>219,475</u>     | <u>240,455</u> |

|                              | 2019             |                    |                |
|------------------------------|------------------|--------------------|----------------|
|                              | Restricted Funds | Unrestricted Funds | Total Funds    |
|                              | £                | £                  | £              |
| <i>Tangible Fixed Assets</i> | -                | 166,523            | 166,523        |
| <i>Current assets</i>        | 24,523           | 72,379             | 96,902         |
| <i>Current liabilities</i>   | -                | (6,964)            | (6,964)        |
|                              | <u>24,523</u>    | <u>231,938</u>     | <u>256,461</u> |

Restricted funds relate to a legacy which was specified to be used for the benefit of the Physiotherapy Department of which £20,587 was remaining at 31 December 2020 (2019: £21,873) and £393 (2019: £2,650) in relation to funds raised during 2019 & 2020 for a sensory room.

18. TAX

Hawkhurst Community Hospital League of Friends is a registered charity and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.