

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

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

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 |
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| Mr W B Owen | |
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| 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

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


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

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 £ | Restricted funds £ | Total funds £ | Unrestricted funds £ | Restricted funds £ | Total funds £ |
| 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 |
| TOTAL INCOME | | 160,961 | 1,500 | 162,461 | 100,150 | - | 100,150 |
| EXPENDITURE ON; | | | | | | | |
| Raising funds | 4 | 55,786 | - | 55,786 | (42,498) | - | (42,498) |
| Charitable activities | 5 | 80,942 | - | 80,942 | (38,264) | - | (38,264) |
| TOTAL EXPENDITURE | | 136,728 | - | 136,728 | (80,762) | - | (80,762) |
| NET INCOME | 11 | 24,233 | 1,500 | 25,733 | 19,388 | - | 19,388 |
| TRANSFERS BETWEEN FUNDS | | - | - | - | - | - | - |
| NET MOVEMENT IN FUNDS | | 24,233 | 1,500 | 25,733 | 19,388 | - | 19,388 |
| FUND BALANCES BROUGHT FORWARD | | | | | | | |
| At 1 January | 17 | 248,030 | 20,980 | 269,010 | 228,642 | 20,980 | 249,622 |
| FUND BALANCES CARRIED FORWARD | | | | | | | |
| 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 £ | 2021 £ |
|--|------|-----------|-----------|
| Fixed assets | | | |
| Tangible assets | 12 | 151,015 | 158,371 |
| Current assets | | | |
| Stock | 13 | 242 | - |
| Debtors | 14 | 6,242 | 3,641 |
| Bank | | 144,511 | 111,430 |
| | | 150,995 | 115,071 |
| Current liabilities | | | |
| Creditors: amounts falling due within one year | 15 | (7,267) | (4,432) |
| Net current assets | | 143,728 | 110,639 |
| Total assets | | 294,743 | 269,010 |
| Funds: | | | |
| 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

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

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 £ | 2021 £ |
| | Donations | 4,901 | 808 |
| | Grants | - | 17,215 |
| | Gift Aid | 668 | 477 |
| | | <u>5,569</u> | <u>18,500</u> |
| 2. | CHARITABLE ACTIVITIES | 2022 £ | 2021 £ |
| | WRAP Income | 45,874 | 17,395 |
| | | <u>45,874</u> | <u>17,395</u> |
| 3. | FUNDRAISING INCOME | 2022 £ | 2021 £ |
| | Shop income | 107,087 | 60,481 |
| | Other | 1,587 | 288 |
| | | <u>108,674</u> | <u>60,769</u> |
| 4. | FUNDRAISING EXPENDITURE | 2022 £ | 2021 £ |
| | 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 £ | 2021 £ |
| | 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 £ | 2021 £ |
|-----------------------|---------------|---------------|
| 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 No | 2021 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 £ | 2021 £ |
|--------------------------------|--------------|--------------|
| Depreciation | <u>7,356</u> | <u>7,685</u> |

12. FIXED ASSETS

| | Freehold property and improvements £ | Fixtures and fittings £ | Computer equipment £ | Total £ |
|---------------------------------|---|-------------------------------|----------------------------|----------------|
| 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 Funds £ | 2022 Unrestricted Funds £ | Total Funds £ |
|-----------------------|--------------------------|------------------------------------|---------------------|
| 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> |

| | Restricted Funds £ | 2021 Unrestricted Funds £ | Total Funds £ |
|------------------------------|--------------------------|------------------------------------|---------------------|
| <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.