

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

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

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	
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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

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.

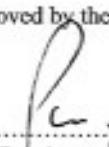
Statement of Trustees' Responsibilities

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

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 £	Restricted funds £	Total funds £	Unrestricted funds £	Restricted funds £	Total funds £
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
TOTAL INCOME		177,453	10,156	187,609	160,961	1,500	162,461
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
TOTAL EXPENDITURE		166,321	1,609	167,930	136,728	-	136,728
NET INCOME	11	11,132	8,547	19,679	24,233	1,500	25,733
TRANSFERS BETWEEN FUNDS							
		-	-	-	-	-	-
NET MOVEMENT IN FUNDS		11,132	8,547	19,679	24,233	1,500	25,733
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 £	2022 £
Fixed assets			
Tangible assets	12	144,467	151,015
Current assets			
Stock	13	62	242
Debtors	14	19,424	6,242
Bank		156,069	144,511
		175,555	150,995
Current liabilities			
Creditors: amounts falling due within one year	15	(5,600)	(7,267)
Net current assets		169,955	143,728
Total assets		314,422	294,743
Funds:			
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

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

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 £	2022 £
	Donations	13,932	4,901
	Gift Aid	2,322	668
		<u>16,254</u>	<u>5,569</u>
2.	CHARITABLE ACTIVITIES	2023 £	2022 £
	WRAP Income	50,682	45,874
		<u>50,682</u>	<u>45,874</u>
3.	FUNDRAISING INCOME	2023 £	2022 £
	Shop income	117,854	107,087
	Other	168	1,587
		<u>118,022</u>	<u>108,674</u>
4.	FUNDRAISING EXPENDITURE	2023 £	2022 £
	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 £	2022 £
	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 £	2022 £
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 No	2022 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 £	2022 £
Depreciation	<u>7,432</u>	<u>7,356</u>

12. FIXED ASSETS

	Freehold property and improvements £	Fixtures and fittings £	Computer equipment £	Total £
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 Funds £	Unrestricted Funds £	Total Funds £
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 Funds £</i>	<i>Unrestricted Funds £</i>	<i>Total Funds £</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.