

# 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.

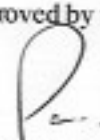
### Statement of Trustees' Responsibilities

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 £	Restricted funds £	Total funds £	Unrestricted funds £	Restricted funds £	Total funds £
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 £	2023 £
<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 £	2023 £
	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 £	2023 £
	WRAP Income	<u>61,670</u>	<u>50,682</u>
3.	FUNDRAISING INCOME	2024 £	2023 £
	Shop income	104,551	117,854
	Other fundraising & events	2,163	168
		<u>106,714</u>	<u>118,022</u>
4.	FUNDRAISING EXPENDITURE	2024 £	2023 £
	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 £	2023 £
	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	2023
	£	£
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	2023
	No	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	2023
	£	£
Depreciation	<u>7,545</u>	<u>7,432</u>

### 12. FIXED ASSETS

	Freehold property and improvements £	Fixtures and fittings £	Computer equipment £	Total £
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>263</u>	<u>62</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>34,165</u>	<u>19,424</u>
		<u>34,165</u>	<u>19,424</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>4,783</u>	<u>5,600</u>
		<u>4,783</u>	<u>5,600</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.